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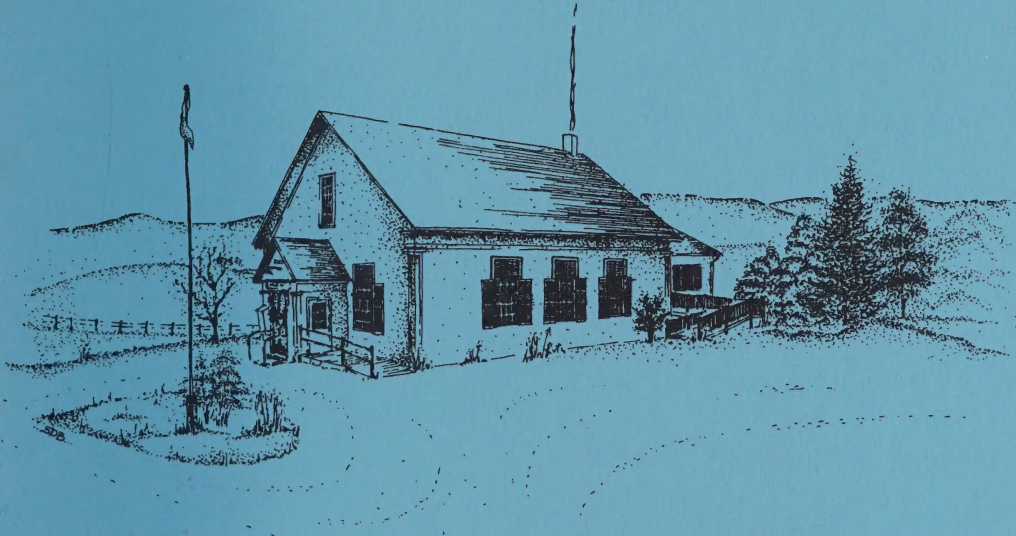
ANNUAL REPORT

for the Town of

LYMAN, N.H.

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JUN 03 2002
CONCORD, N.H.



Year Ending December 31, 2001

Welcome To Lyman

TOWN OFFICES: All meetings and offices are located at the Town Hall Building.

OFFICE OF SELECTPERSONS: Administrative Assistant - Terry Simpson
Open Mon., Tues., Wed., 8 - 3, additional office hours are designated for office and computer work. Phone: 838-5900; & answering machine. Fax: 838-6818.

Selectpersons meet each Monday at 7 pm unless advertised otherwise, meetings are open to the public.

BOARD OF SELECTPERSONS: James Locke, Chairman (2001) 838-5522
Brett Presby (2002) 838-6689
Betty Ann Emerson (2003) 838-6747

TOWN CLERK/TAX COLLECTOR: Loretta Locke, Phone: 838-6113

Office Hours: Mon. 8 - 11:30 & 1 - 4; evening by appointment; Tues. 8 - 2,
Wed. 8 - 12, Thurs. 8 - 12. **(Due to health reasons, please call ahead)**

PLANNING BOARD: Meets the first Wednesday of the month at 7 pm by appointment.
Contact the Administrative Assistant for further information.

ROAD CREW: Road Agent/John "JB" Boynton, 444-4152; Town Garage: 838-5246.

TOWN MEETING: Held the second Tuesday in March. To vote, your name must be on the checklist. Contact Katharyn Girouard, Checklist Supervisor, 838-6342. Notices providing information as to when the Supervisors meet for additions and corrections are posted at the Town Office and published in the White Mountain Shopper which is delivered in your mail, and the Courier. You may register to vote the day of an election.

***ALL LEGAL NOTICES ARE FOUND IN THE WHITE MOUNTAIN SHOPPER
and LITTLETON COURIER**

SCHOOL MEETING: Held in March. If your name is on the Town checklist, you are eligible to vote at the Lisbon Regional School Meeting.

PERMITS: Building permits, needed for all expansions or building of buildings, drive-way permits, and pistol permits may be obtained through the Selectpersons' Office.

FIRE PERMITS: Contact Brett Presby, Warden: 838-6689.

CUTTING WOOD & EXCAVATION: Intent to Cut forms AND Intent to Excavate forms may be obtained through the Selectpersons' Office.

DOG LICENSE: Due each April. See Town Clerk.

VEHICLE REGISTRATION: See Town Clerk.

EMERGENCIES: DIAL "911" Be prepared to give your assigned house number and road name.

AMBULANCE: Ross Ambulance Service, Littleton: 444-5377.

FIRE: Lisbon Fire Department: 838-2211

POLICE: New Hampshire State Police: 846-5517 & Grafton County Sheriff: 787-6911.

MAIL: Lisbon Post Office: 838-2881.

SCHOOL: Lisbon Regional: 838-6672. Representatives: Frada Kaplan: 838-6756 and Dee McKown: 838-6205

TRASH DISPOSAL: Obtain permit sticker and trash bags at the Town Office.

Dump Hours: Saturday 8-3; Sunday 8-12; Wednesday 1-5 (Lisbon Landfill)

Town of Lyman, New Hampshire

ANNUAL REPORT

of the Town Officers

Year Ending December 31, 2001

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TOWN OFFICIALS AND EMPLOYEES

Board of Selectpersons

James Locke, Chairman	(2004)
Betty Ann Emerson	(2003)
Milton "Bo" Presby	Resigned
Brett Presby	Appointed (2002)

Administrative Assistant

Terry Simpson

Moderator

Ron Murro (2004)

Animal Control Officer

Byron "Joe" Aldrich

Road Crew

John "JB" Boynton, Road Agent
Daniel Wright, Road Crewperson

Bookkeeper

Lisa Mackenzie

Tax Collector

Loretta Locke (2004)
Lisa Mackenzie, Deputy Tax Collector

Town Clerk

Loretta Locke (2004)
Lisa Mackenzie, Deputy Town Clerk

Treasurer

Cathi Williams	Resigned
Celine Presby	Appointed (2004)

Planning Board

(5 residents of Lyman RSA 673:2, II (b))

(3 yr. Term RSA 673:5, II)

Betty Ann Emerson	(ex officio/2003)
Allen Gombas	(2003)
John Jaehn	(2002)
Everett Fenoff	Resigned
Dale Grugnale	Appointed
Roberta Aldrich	(2001)

Board of Adjustment

(5 residents of Lyman RSA 673:3, I)

(3 yr. Term RSA 673:5, II)

Marie Smith	(2004)
Vacant	(2004)
Suzanne Simano	(2003)
Vacant	(2003)
Vacant	(2002)

Ballot Clerks

Yvonne Booth
Nancy Labbay

Wanda Hubbard
William Fahey

Cemetery Committee

Helen Capron
James Locke

Betty Ann Emerson
Sue Grugnale

School Board

Frada Kaplan
Dee McKown

(2004)
(2002)

Conservation Commission

(Vacant) (2002)

(Vacant) (2003)

(Vacant) (2004)

Supervisors of the Checklist

Mildred Presby
Katharyn Girouard
Helen Capron

(2004)
(2003)
(2002)

Drug & Alcohol Testing Supervisor/Safety Coordinator

Terry Simpson

Election Official

Loretta Locke

Trustees of the Trust Funds (3 yr. term RSA 31:22)

Wanda Hubbard
Vacant
Roberta Aldrich

Appointed (2004)
(2003)
Appointed (2002)

Emergency Management Director

Board of Selectpersons

Welfare Officer

Terry Simpson

Forest Fire Warden

Brett Presby

Handicap Coordinator

Terry Simpson

Health Officer

Board of Selectpersons

The Selectpersons meet every Monday 7-9 PM at the Town Office, (Meetings are open to the public) unless advertised otherwise. The Planning Board meets by appointment the first Wednesday of the month at 7 PM. (Appointments may be made with the Administrative Assistant). All additional meetings or changes are published in the White Mountain Shopper and/or posted at the Grange Hall and Town Hall as required.

~ Profiles in Courage ~



*"Courage is resistance to fear,
not absence of it."*

~ Mark Twain ~

*"Sometimes even to live is an
act of courage."*

~ Lucius Annaeus Seneca ~

Jim and Loretta Locke have been an intricate part of Lyman Town Government for many years. Over the last several months, each has made valiant efforts to continue to serve in their positions while combating difficult medical conditions.

Thank you both for your dedication.

RESULTS OF THE 2001 WARRANT

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY, the THIRTEENTH day of MARCH 2001; polls to open at ELEVEN O'CLOCK in the morning and will not close before SIX O'CLOCK in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at SEVEN THIRTY O'CLOCK in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

The Moderator, Ron Murro declared the polls opened at 11:00 A.M. and Article 1 was acted upon during the day with the following results:

Selectman for Three Years:

James N. Locke	102
James Trudell	20
Steve Moscicki	6

Town Treasurer:

Catherine Williams.....	123
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Town Clerk/Tax Collector:

Loretta R. Locke.....	125
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Town Moderator:

Ron Murro	27
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Planning Board:

Roberta Aldrich	106
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Supervisor of the Checklist:

Mildred Presby	17
Wanda Hubbard.....	6

Board of Adjustment:

Marie Smith	6
-------------------	---

Trustee of Trust Fund:

Rena Woods	5
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At the close of the polls, the Moderator gave the results to the residents and voters of the Town.

At 7:30 P.M. the Moderator proceeded to read the warrant articles that would be discussed and voted upon at the business meeting. He also explained the format that would be used during the meeting.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$210,038.00 as may be necessary to defray Town charges for the ensuing year. (Majority vote required)

Executive.....	\$39,411.00
Election, Reg., Vital Statistics	36,058.00
Financial Administration.....	29,450.00
Legal Expenses.....	2,500.00

Planning & Zoning	1,225.00
General Government Buildings	14,800.00
Cemeteries	4,422.00
Insurance not otherwise allocated	10,050.00
Advertising & Regional Assoc.	1,500.00
Other General Government	5,000.00
Ambulance	2,000.00
Fire	15,000.00
Emergency Management	750.00
Solid Waste Disposal	21,320.00
Dump Closure Fees	*
Admin. & Pest Control	650.00
Health Agencies	950.00
Welfare Administration	350.00
Parks & Recreation	250.00
Library	300.00
Patriotic Purposes	200.00
Other Culture	1,000.00
Conservation	35.00
Principal on Long Term Notes	10,927.00
Interest on Long Term Notes	2,390.00
Interest on TAN	9,000.00
Other Debt Service	500.00

*Final payment for dump closure will be paid in 2001 from encumbered funds appropriated in 2000.

Nancy Labbay made the motion to accept Article 2 as written.

Helen Capron seconded this Article.

The Moderator read each line item under Article 2 and the Board of Selectpersons explained the line items.

After the discussion of the line items, the Moderator polled the voters and Article 2 WAS PASSED by a majority vote.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$189,517.00 for maintenance, expenses, salaries, supplies and equipment for the Highway Department for the ensuing year. (Majority vote required)

Highway Administration	\$77,517.00
Highway Maintenance	112,000.00

Deborah Anderton made the motion to accept Article 3 as written.

Carolyn Murro seconded this motion.

There was a general discussion of the different roads in the Town and the expenses of the Highway Department, and the different machinery and equipment needed for the Highway Department. Nancy Labbay made the motion to move the question. Marie Smith seconded this motion. The voters passed the motion to move the question by a majority vote.

Then the Moderator polled the voters and Article 3 WAS PASSED by a majority vote.

ARTICLE 4. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Computer Equipment Fund, for the purpose of upgrading computers and peripheral machines as needed, and to raise and appropriate the sum of \$9,200.00 to be placed in this fund, and to appoint the Selectmen as agents to expend. This sum to come from the 12-31-2000 fund balance (surplus). No amount of money to be raised from taxation. Recommended by the Selectmen. (Majority vote required)

Celine Presby made the motion to accept Article 4 as written.

Frada Kaplan seconded this motion.

After discussion of Article 4, the Moderator polled the voters, and Article 4 WAS PASSED by a majority vote.

ARTICLE 5. To see if the Town will vote to establish an Expendable Trust Fund known as the Landfill Monitoring Fund for the purpose of monitoring the closed Lisbon Landfill, and to raise and appropriate \$3,000 from the Towns' fund balance (surplus) as of 12-31-2000 to be placed in this fund; further, to designate the Board of Selectmen as agents to expend said fund. No amount of money to be raised by taxes. Recommended by Selectmen. (Majority vote required)

Nancy Labbay made the motion to accept Article 5 as written.

Celine Presby seconded this motion.

After discussion of Article 5, the Moderator polled the voters and Article 5 WAS PASSED by a majority vote.

ARTICLE 6. To see if the Town will vote to appropriate \$35,000 for the purchase of a loader for the Highway Department and authorize the withdrawal of said amount from the Capital Reserve Highway Equipment Fund created for that purpose. No money to be raised by taxes. (Majority vote required)

Deborah Anderton made the motion to accept Article 6 as written.

Yvonne Booth seconded this motion.

The Selectmen explained the reason why they felt the Highway Department needed this loader. After discussion of the Article, the Moderator polled the voters and Article 6 WAS PASSED by a majority vote.

ARTICLE 7. To see if the Town will vote to raise and appropriate \$50,000 for the purchase of land for a new Town Garage and for site preparation, septic design and installation, utilities, water, foundation, and other site improvements. Of this amount, \$25,000 shall be withdrawn from the Lyman Land Purchase Fund for the purchase of the land, with the balance of \$25,000 to be withdrawn from the Lyman Town Land and Building Improvement Fund for the site preparation and improvements. The land to be purchased is a 13.6-acre parcel, more or less, located on Dodge Pond Road. Identified as Map 172, Lot 149-A and is now owned by Foster Brothers Trucking and Logging, Inc. No amount of money to be raised by taxes. (Majority vote required)

Celine Presby made the motion to accept Article 7 as written.

Alice Moulton seconded this motion.

After much discussion of the above Article, James Trudell made the motion to amend Article 7 to read that the land would be purchased upon the approval of an environmental and community planner or equivalent and will support the future town garage to include salt, sand and vehicles.

This amendment was seconded by Donna Trudell.

The Moderator then read Article 7 as amended and the voters passed the amended Article 7 by a majority vote.

ARTICLE 8. If the above Article is not passed, to see if the Town will vote to raise and appropriate the sum of \$15,000 for the purpose of a one year lease and set up expenses for a double wide office trailer to be placed in the parking lot adjacent to the Town Hall. Recommended by the Selectmen, if the Article for purchase of land located on Map 172 Lot 149-A is not approved. (Majority vote required)

Nancy Labbay made the motion to accept Article 8 as written.

Helen Capron seconded this motion.

After discussion of the above Article, Cathi Williams made the motion to amend Article 8 as follows: This motion was seconded by Celine Presby.

“To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purpose of a one year lease and set up expenses for a double wide office trailer to be placed in the parking lot adjacent to the Town Hall.”

The Moderator polled the voters and the amendment to Article 8 WAS PASSED by a majority vote.

Then the Moderator read the amended Article 8 and the voters passed the amendment by a majority vote.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$2,500 to be added to the Trust Funds previously established. (Recommended by the Selectpersons)

Lyman Forest Fire Equipment & Maintenance 500.00

Office Equipment Fund..... 2,000.00

Alice Moulton made the motion to accept Article 9 as written.

Celine Presby seconded this motion.

The Selectmen explained about the different Trust Funds and as there was no more discussion of Article 9 the Moderator polled the voters and Article 9 WAS PASSED by a majority vote.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to Capital Reserve Funds previously established. (Recommended by the Selectpersons)

Highway Vehicle Fund..... \$5,000.00

Highway Equipment Fund..... 5,000.00

Legal Expense Fund 3,000.00

Nancy Labbay made the motion to accept Article 10 as written.
Byron "Joe" Aldrich seconded this motion.

After discussion for the above Trust Funds, the Moderator polled the voters, and Article 10 WAS PASSED by a majority vote.

ARTICLE 11. To see if the Town will vote to form a committee of one Selectperson, two Planning Board members and two Townspeople to investigate the construction of a new Town Highway Garage including recommending possible sites, construction cost and an estimate of the impact to property taxes for this project. This committee shall submit a report to the voters at a public hearing to be held sometime prior to the end of 2001, and furthermore instruct the Select Board to take no additional action on the construction of a new Highway Garage until Town Meeting 2001. (Inserted by petition)

The question was made to the Moderator by James Trudell that got up the warrant article, "If we do not pass this Article or vote to accept the Article, what would happen to it. The answer was that if it is not moved then it would be bypassed.

The Article was not passed or discussed to be accepted. It was passed over.

ARTICLE 12. To see if the Town will vote to instruct the Select Board to prepare a plan, to be presented to the voters at the 2001 Town Meeting. That will show the Maintenance Plan for all town roads including the estimated cost and dates of completion and to prepare an equipment replacement plan with the estimated cost and purchase years for each item, said plan to be updated annually. (Inserted by petition)

The motion was made by Deborah Anderton to accept Article 12 as written. This motion was seconded by James Trudell.

James Trudell stated that he would like to change the year to the 2002 Town Meeting as he had put the wrong date in when he got up the Warrant Article 12.

The Selectpersons gave their reasons why it would be difficult to adhere strictly to a plan as things can change. For instance, if a particular road washed out then the money would have to be put on that road.

After much discussion of Article 12, it WAS PASSED by a majority vote.

ARTICLE 13. To transact any other business that may legally come before the Meeting. Given under our hands and seal this nineteenth day of February 2001.

Alice Moulton made the motion to adjourn the meeting.
Celine Presby seconded this motion.

The meeting was declared closed by the Moderator at 9:30 PM.

A True Copy. Attest.
A TRUE COPY, ATTEST
Loretta R. Locke
Town Clerk

SUMMARY INVENTORY OF ASSESSED VALUATION

VALUE OF LAND:	
Current Use, at current use values	\$ 1,753,528.00
(*16,345 acres)	
Residential, at full value	<u>9,144,519.00</u>
 TOTAL TAXABLE LAND VALUE	 \$10,898,047.00
 VALUE OF BUILDINGS	 <u>16,330,800.00</u>
 TOTAL TAXABLE BUILDING VALUE	 16,330,800.00
 VALUE OF PUBLIC UTILITIES	 <u>1,169,593.00</u>
 TOTAL OF TAXABLE PUBLIC UTILITIES	 <u>1,169,593.00</u>
 TOTAL VALUATION BEFORE EXEMPTIONS:	 28,398,440.00
 Modified Assessed Valuation Of All Properties	 28,398,440.00
 TOTAL DOLLAR AMOUNT OF EXEMPTIONS	 <u>90,000.00</u>
 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY, AND LOCAL EDUCATION TAX IS COMPUTED	 28,308,440.00
 LESS PUBLIC UTILITIES	 <u>1,169,593.00</u>
 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED	 \$27,138,847.00
 TAX CREDITS (VETERANS)	 \$6,100.00
 EXCAVATION ACTIVITY TAX	 \$484.00
Valuation of Pit Areas (\$40,800)	

***Current Use Statistics**

Farm Land	1,450.63 acres
Forest Land.....	14,623.98 acres
Unproductive.....	6 acres
Wetland	264.13 acres

STATEMENT OF APPROPRIATIONS

TAXES ASSESSED AND TAX RATE

SALES ASSESSMENT RATIO

Town			
Appropriations	\$527,255.00		
Less: Revenues	(388,668.00)		
Less: Shared Revenues	(2,655.00)		
Add: Overlay	4,987.00		
War Service Credits	<u>6,100.00</u>		
Net Town Appropriation		147,019.00	
Special Adjustment		<u>.00</u>	
Approved Town Tax Effort		147,019.00	
Municipal Tax Rate			5.19
School Portion			
Net Local School Budget		.00	
Regional School Apportionment		686,063.00	
Less: Adequate Education Grant		(180,571.00)	
Less: State Education Taxes		<u>(159,628.00)</u>	
Approved School(s) Tax Effort		345,864.00	
Local Education Tax Rate			12.22
State Education Taxes			
Equalized Valuation (no utilities) x	6.60		
24,186,039.00		159,628.00	
Divide by Local Assessed Valuation (no utilities)			
27,138,847.00			
Excess State Education Taxes to be Remitted to State		.00	
State School Rate			5.88
County Portion			
Due to County	43,034.00		
Less: Shared Revenues	<u>(373.00)</u>		
Approved County Tax Effort		42,661.00	
County Tax Rate			1.51
Total Rate			24.80
Total Property Taxes Assessed		695,172.00	
Less: War Service Credits		(6,100.00)	
Add: Village District Commitment(s)		<u>.00</u>	
Total Property Tax Commitment		689,072.00	
Sales Assessment Ratio Used for 2001 - 106%			
Proof of Rate			
Net Assessed Valuation		Tax Rate	Assessment
State Education Tax	27,138,847.00	5.88	159,628.00
All Other Taxes	28,308,440.00	18.92	<u>535,544.00</u>
			\$695,172.00

SCHEDULE OF TOWN PROPERTY

Town Hall/Office Building & Land	\$121,300.00
Furniture & Equipment	50,000.00
Highway Department Buildings & Land	70,000.00
Vehicles, Equipment & Supplies	235,000.00
Grange Hall Community Assoc. Building & Land	56,350.00
Furniture & Equipment	3,000.00
Mitchell Park (land only)	2,300.00
Former Tomlinson Lot (Map 172/Lot 71)	
By tax deed (02-27-1990, recorded 10-03-2000)	1,750.00
Former Froelich Lot (Map 51/Lot 17)	
By tax deed (2445/351) (12-27-1999)	9,000.00
Forest Fire Equipment	
Including 1952 Strickland M100 Utility Trailer, 10235)	<u>800.00</u>
TOTAL	\$549,500.00

TOWN CLERK

To the Voters of the Town of Lyman:

I herewith submit my annual report of the financial doings of my office for the year 2001.

Auto Tax Permits Issued for 2001	\$71,817.00
Dog License Fees for 2001	1,291.50
Dog License Penalties	156.00
Vital Statistics	411.00
UCC's	105.00
Titles	<u>91.00</u>
Total Receipts	\$73,871.50

Respectfully submitted,
Loretta R. Locke, Town Clerk

2001 TAX EDUCATION RATE CALCULATION **Analysis of Values Assigned to Local and Cooperative School District(s)**

	Elementary	1 st Coop	2 nd Coop	Total
Cost of Adequate Education	.00	\$340,199.00	.00	\$340,199.00
% of Town's Cost of Adequate Education	0.0000%	100.0000%	0.0000%	100%
Adequate Education Grant	.00	180,571.00	.00	180,571.00
District's Share - Retained State Tax*	.00	159,628.00	.00	159,628.00
		"Excess" State Taxes		.00
		Total State Taxes		\$159,628.00
Local Education Tax*	.00	345,864.00	.00	\$345,864.00

***Pay These Amounts to School(s)**

The cost of an adequate education is determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

TAX COLLECTOR

Fiscal Year Ended December 31, 2001

DEBITS

	2001	Levies of 2000
Uncollected Taxes – Beginning of Fiscal Year:		
Property Taxes	\$	\$114,535.92
Land Use Change		412.00
Yield Taxes		225.49
Excavation Tax		33.26
Taxes Committed This Year:		
Property Taxes	689,172.00	
Land Use Change	15,370.00	
Yield Taxes	33,407.72	
Excavation Tax	198.74	
Excavation Activity Tax	1,011.84	
Overpayment:		
Property Taxes	120.65	284.22
Pre-pay	304.05	
Interest Collected	164.68	5,937.93
Other Costs & Penalties	176.00	1,237.50
Excess Credits		7.53
TOTAL DEBITS	\$739,925.68	\$122,673.85

CREDITS

Remitted To Treasurer During Fiscal Year:		
Property Taxes	\$593,568.06	\$ 73,731.66
Land Use Change	13,870.00	412.00
Yield Taxes	32,194.68	225.49
Interest	164.68	2,824.00
Excavation Tax	181.94	33.26
Excavation Activity Tax	264.12	
Other Costs & Penalties	176.00	
Conversion to Lien		40,072.10
Lien Conversion - Costs/Interest		4,351.43
Abatements Made:		
Property Taxes	101.30	7.53
Excavation Tax	16.80	
Excavation Activity Tax	264.12	
Uncollected Taxes End of Year:		
Property Taxes	95,985.96	1,016.38
Land Use Change	1,500.00	
Yield Taxes	1,213.04	
Excess Debits	424.98	
TOTAL CREDITS	\$739,925.68	\$122,673.85

SUMMARY OF TAX SALE/LIEN ACCOUNTS

Fiscal Year Ended December 31, 2001

DEBITS

	2000	Levies of		Prior
		1999	1998	
Unredeemed Liens Balance Beginning of Fiscal Year	\$	\$33,085.79	\$12,165.31	\$366.35
Liens Executed During Fiscal Year	44,423.53			
Interest & Costs Collected After Lien Execution	<u>334.10</u>	<u>2,602.31</u>	<u>3,125.80</u>	<u>170.19</u>
TOTAL DEBITS	\$44,757.63	\$35,688.10	\$15,291.11	\$536.54

CREDITS

Remitted To Treasurer: Redemptions	\$ 9,452.77	\$18,861.75	\$ 9,910.22	\$366.35
Interest & Costs (After Lien Execution)	334.10	2,602.31	3,125.80	170.19
Unredeemed Liens End of Year	<u>34,970.76</u>	<u>14,224.04</u>	<u>2,255.09</u>	<u> </u>
TOTAL CREDITS	\$44,757.63	\$35,688.10	\$15,291.11	\$536.54

TREASURER

Fiscal Year Ended December 31, 2001

Upon Cathi's resignation in the month of April, I was contacted by the Selectmen and offered the position of Town Treasurer. I have been away from Town business for about 14 years and was a little hesitant, but I agreed. It's been great renewing old friendships with Loretta, Lisa and Terry. They have all agreed to be patient with me as I am still in the learning phase-Yield Tax is Timber Tax. I am also computer illiterate and Terry said she'd bear with me there also.

I would like to give a big THANK YOU to Cathi for helping me the first couple of months. I really appreciate all your help and time.

The Town borrowed one sum of \$300,000.00 from the Woodsville Guaranty Savings Bank at an interest rate of 4.0% per annum. The single Tax Anticipation Note was issued April 23, 2001 and paid December 10, 2001 in the amount of \$307,627.39.

The Town's "General Fund" account with the New Hampshire Deposit Investment Pool earned \$3,634.07 in interest. The account balance as of December 31, 2001 was \$84,555.14.

The "Lyman Housing Improvement Program" account saw a balance of \$14,101.60 at the close of December 31, 2001.

(See Cathi, you're even helping me now because I am using your last year's format. Thanks again.)

Respectfully submitted,
Celine Presby, Treasurer

TREASURER'S BALANCE SHEET

Beginning of Year 2001		\$193,323.49
		Selectmens'
		Orders
Month	Receipts (+)	Paid (-)
January	\$ 47,919.70	\$ 70,433.18
February	16,526.21	65,269.33
March	32,477.27	100,569.30
April	362,105.53	80,838.63
May.....	63,744.31	287,185.30
June.....	109,574.71	123,856.28
July	105,240.68	130,753.98
August	69,965.67	70,236.50
September.....	77,984.33	62,595.13
October	46,972.96	90,597.18
November.....	381,508.29	112,947.96
December	<u>300,220.56</u>	<u>419,933.79</u>
Totals	\$1,614,240.22	\$1,615,216.56
Beginning Balance		\$ 193,323.49
+ Total Receipts		<u>+1,614,240.22</u>
Subtotal		1,807,563.71
-Total Orders Paid		<u>-1,615,216.56</u>
Year End Balance		\$ 192,347.15

Always bear in mind that the "receipts" column includes:

- Money transferred periodically from the Town's "General Fund" Account with the New Hampshire Deposit Investment Pool (NHDIP) where we deposit much of our Tax Anticipation Note(s) until the funds are needed.
- Income from the Tax Lien Sale (August): \$ paid by the Town to the Town's Tax Collector for the purpose of "buying up" outstanding property taxes.

The Tax Anticipation Note was issued in April and paid in December.

Respectfully submitted,
Celine Presby, Treasurer

SUMMARY OF RECEIPTS

(Pre-Audit)

From Tax Collector:

Property Taxes, Current Year, 2001	\$595,675.80
Property Tax Interest, 2001	114.37
Yield Taxes, Current Year, 2001	32,195.24
Yield Tax Interest, 2001	48.04
Property Taxes, Previous Years	111,496.05
Property Tax Interest, Previous Years	8,989.26
Tax Lien Procedure (Tax Sale)	40,072.10
Interest	3,113.93
Costs and Fees	1,237.50
Yield Tax, Previous Years	225.49
Yield Tax Interest, Previous Years	47.93
Land Use Change Tax, Current Year	13,870.00
Land Use Change Tax, Previous Years	412.00
Land Use Change Tax Interest, Previous Years	19.92
Registry of Deeds	151.00
Overpayment/Overdeposits	434.07
Excavation Material Tax	215.20
Excavation Material Tax Interest	2.27
Insufficient Check Charge Redeemed	25.00

From Town Clerk:

Motor Vehicle Permits	71,817.00
Titles	91.00
UCC's	105.00
Dog Licenses	1,291.50
Dog Penalties	156.00
Research and Vital Statistics	96.00
Marriage Licenses	315.00
Filing Fees	5.00
Setting Poles	10.00
Overpayments	39.50
Redeemed Check Penalty	25.00

From The State of New Hampshire:

Highway Block Grant	68,581.43
Revenue Sharing	5,677.00
Rooms and Meals Distribution	12,681.76

From Other Sources:

NHMA Property Liability Trust	1,139.10
PRIMEX (was compensation funds of NH)	1,568.92
Selectmen's Office	64.18
Planning Board	962.00
Pistol Permits	91.50

Trash Bags and Dump Stickers	497.50
Fire Reimbursements	1,832.66
Sale of Tax Deeded Property	63,448.00
Transfer from Trust Funds	70,418.00
Transfer from NHDIP Fund	190,000.00
COBRA Insurance	165.68
Used Oil Grant	1,250.00
NOW Account Interest	1,366.39
Refunds/Reimbursements	194.81
Health and Dental	2,837.28
Miscellaneous	2,386.16
Tax Anticipation Note	300,000.00
Recycling	6,807.69
Less Wire Transfer Fees	-23.00
Less Returned Check Fees	-3.00
	<hr/>
	\$1,614,240.22

Submitted by Celine Presby , Treasurer

DETAILED STATEMENT OF PAYMENTS (Pre-Audit)

A.D. Sanel, Inc.	\$ 1,932.88
Alexander Hamilton Institute	308.45
Alpine Machine Company, Inc.	130.00
AT&T	618.38
B & R Diesel Repair	2,709.75
B-B Chain Company	64.20
Bath Postmaster	328.62
Benjamin Block	18.39
Berlin Spring, Inc.	64.32
Bernard Crawford	85.00
Betty Ann Emerson	119.73
Bob's Small Engine Repair Shop	1,000.00
Bond Auto Parts, Inc.	125.93
Brett Presby, FF Warden	316.82
Brian Santy	160.00
Brian Santy, FF Deputy	178.05
Brookside Equipment Sales, Inc.	34,500.00
Business & Legal Reports, Inc.	107.42
Business Management Systems, Inc.	1,791.00
Butson's Supermarket	109.00
Calco, Inc.	86.40

Cargill Inc. – Salt Division	10,340.33
Cash	175.00
Celine Presby	32.89
Celine Presby, FF Deputy	27.51
Central Building Supply	297.24
Charlebois Truck Parts, Inc.	343.75
Clinton Clough	7,000.00
COAF/Financial Services	192.00
Conqueror Electric	2,094.75
Darren Hubbard	22.66
David Harkless	29.71
Deanna MacKay	40.00
Deluxe House of Pizza	25.77
Department of Agriculture	432.50
Dorothy Corey	110.00
E-Z Steel & Fabrication	371.00
Exit 41 Rental Center	58.82
Expert Tree Removal Co.	250.00
F.M. Piper Printing LLC	76.70
Far North Designs	565.00
Foster Brothers Trucking, Inc.	1,024.50
Francis J. Dineen & Co.	4,250.00
Francis Jones	14.00
Frederick A. Erb, D.V.M.	270.00
G. Neil Direct Mail, Inc.	309.12
Gardner Electronic Supply	2.98
Gateway Motors, Inc.	647.43
Goldstar Products, Inc.	278.60
Grafton County Registry/Deeds	264.33
Grafton County Registry/Deeds	726.00
Grafton County Senior Citizens	200.00
Grafton County – Tax	43,034.00
Grappone Truck Center, Inc.	27.30
Harrison Publishing House	1,506.00
Hill-Martin Corporation	518.63
Hospice of Littleton Area	150.00
Howard P. Fairfield, Inc.	2,676.46
Inland Divers, Inc.	94.45
Intertec Publishing	336.00
J. Robert Plourde	200.00
J.B. Trucking	12,631.50
James N. Locke	10.00
James Starr	21.00
Jason Chew	18.29
JH Welding	682.00
Joe Aldrich	292.50
John & Sue's Variety	30.00
John Ellsworth	1,115.70

Jordan Equipment Co.	1,076.78
Joseph McQueeney	17.85
Kelley MacKenzie	4,458.38
Kwik Kopy Printing Center	107.39
Lab Safety Supply, Inc.	151.96
Labonville, Inc.	485.11
Lawrence Carr	25.29
Lawson Products, Inc.	298.47
Lexis Law Publishing	135.11
Lexis-Nexis Publishing	35.00
Lisbon Chevrolet	2,911.51
Lisbon Library	300.00
Lisbon Life Squad	500.00
Lisbon Lions Club - Contribution	1,000.00
Lisbon Postmaster	837.50
Lisbon Regional School District	521,376.00
Littleton Gravel Co., Inc.	19,125.00
Littleton Office Supply, Inc.	676.52
Lyman Computer Equipment Fund	9,200.00
Lyman Forest Fire Equipment & Main	500.00
Lyman Highway Equipment Fund	5,000.00
Lyman Highway Vehicle Fund	5,000.00
Lyman Landfill Monitoring Fund	3,000.00
Lyman Legal Expense Fund	3,000.00
Lyman Office Equipment Fund	2,000.00
Lyndonville Office Equipment, Inc.	716.05
M & B Professional Assoc.	1,212.77
Matthew Bender & Co., Inc.	671.51
McMahon's Towing Service, Inc.	450.00
Meadow Leasing, Inc.	2,800.00
Mercedes-Benz Credit Corp.	10,926.52
Merriam-Graves	182.19
Merrill's Agway	121.94
Michael A. Roy	54.30
N.H. Municipal Truck Equipment	457.62
N.H. State Prison Corr. Indust.	747.00
NCIA	1,813.45
New England Barricade Corp.	186.95
New Hampshire Public Deposit	225,000.00
New Hampshire, Dept. Env. Service	100.00
NH Assoc. of Assessing Official	20.00
NH City & Town Clerks' Assoc.	60.00
NH Dept. Health & Human Services	2,143.35
NH Municipal Management Assoc.	70.00
NH Tax Collector's Assoc.	20.00
NHMA	655.00
NHMA Health Ins. Trust	24,451.30
NHMA Property – Liability Trust	5,131.00

NHOHA Consortium	104.75
North Country Council, Inc.	527.70
North Country Home Health Agency	500.00
North Country Flag Co.	125.32
Northern Hot Shots	127.50
Northtown Associates, LLC	6,500.00
P & S Equipment, Inc.	342.20
Palmer Brothers Uniform Rental	1,814.11
Partridge Repairs	60.00
Paula Gombas	20.87
Pennock Sales & Service	1,282.30
Perry Williams	450.00
Peter A. Borrows	9.17
Petty Cash	100.00
Portland Glass	313.88
Poulsen's General Store	25.00
Precision Lubricants	275.20
Prentice Hall	57.44
Primex	136.36
Progressive Business Publications	195.50
Public Service Co. of NH	3,337.89
R.G. Wilson Trucking	3,840.00
Ray Emerson	60.00
Real Data Corporation	148.00
Registry of Deeds	229.29
Reinhold Associates-Escrow Account	1,000.00
Reliable	486.65
Rena Woods	250.00
Richard Hubbard, FF Deputy	95.85
Robert Allen	60.00
Robert Meserve	10.21
Roberta Aldrich	100.00
Ron Murro	29.00
Ronald Howard	2,649.69
Ronald Lemieux	8.94
Rosemarie Carriker	39.50
Ross Ambulance	1,500.00
SA-SO	311.96
Salmon Press	754.65
Sanel Auto Parts Co.	434.28
Schoenberg Salt Co., Inc.	824.80
Schofield's Septic Service, Inc.	360.00
Shaw Communications	453.70
Shaw's Supermarket	250.00
Sheila Post	2,235.04
Sherwin Dodge Printers	115.00
South Main Body Shop, Inc.	936.08
Southworth-Milton, Inc.	6,196.16

Stamp Fulfillment Services	574.40
Staples Credit Plan	160.04
Stark & Son Machining	40.50
State of New Hampshire	100.00
State of New Hampshire-DRA	100.00
Stephen Mosicki	16.00
Stiles/Riverside Fuel, Inc.	1,192.47
Stiles/Riverside Fuel Company	11,849.25
Stratham Tire - Lancaster	2,482.28
TAC-2 Communications	530.00
The Caledonian Record	263.20
The Tuck Library	92.00
The White Mountain Shopper	160.00
Town of Bath, Fire Department	275.07
Town of Hebron, NH	1,730.89
Town of Landaff, Fire Department	339.65
Town of Lisbon	36,009.42
Town of Lisbon, Fire Department	6,440.71
Town of Littleton, Fire Department	238.65
Town of Lyman	47,260.81
Track-Side	65.00
Treasurer, State of NH	89.19
Tri-County Cap, Inc.	100.00
Twin State Mutual Fire Assoc.	1,000.00
Union Leader Corporation	243.00
University of NH	380.00
Verizon	2,216.78
Viking Office Products	1,113.67
W.E. Aubuchon Co., Inc.	235.10
Wal-Mart Store #01-2681	193.32
Wal-Mart Community BRC	249.99
Wanda Hubbard	100.00
Wanda Hubbard, FF Deputy	48.85
White Mountain Radiator	118.75
William H. Smith	72.00
William Presby	7,515.25
Woodsville Guaranty Savings	307,627.39
Woodsville Guaranty Savings Bank	24,803.84
Woodsville Guaranty Savings Bank	26,653.22
Workers' Compensation Fund	2,680.00

AUDITOR'S REPORT
for year ending December 31, 2000

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS
5 MIDDLE STREET - LANCASTER, N.H. 03584

FRANCIS J. DINEEN, C.P.A.
DONALD L. CRANE, C.P.A.
LINDA P. SPINA, C.P.A.

603 788-4928
603 788-4636
FAX 603 788-3830

TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen
Lyman, New Hampshire:

In planning and performing our audit of the financial statements of the Town of Lyman, New Hampshire for the year ended December 31, 2000 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated May 10, 2001 on the Town's financial statements. These remarks are being made in the hope that they will improve existing procedures. We were favorably impressed with the dedication and enthusiasm of the Town office personnel with whom we worked.

Reconciliation of Bookkeeper's Records to Treasurer

The Town's General Fund accounting records maintained on BMSI software did not reflect all of the 2000 fund transactions. Additionally, a number of balance sheet accounts, including the book balance of the checking account, do not reflect actual balances on hand.

Recommendation

Balance sheet accounts should be adjusted, as of January 1, 2001, to the audited balances shown in the financial statements.

Going forward, at the end of each month, the revenues and expenditures reflected in the BMSI software should agree precisely with the Treasurer's records. Any discrepancies may indicate either unrecorded transactions or misclassified transactions. Discrepancies should be identified and corrected on a monthly basis. In addition, the book balance of the checking account and any temporary investment accounts should agree with the Treasurer's reconciled balances.

We extend our thanks to the officials and employees of the Town for their hospitality and assistance during the course of our audit.

Very truly yours,
Francis J. Dineen & Co.
May 10, 2001

CONFIRMATION LETTER 2001 AUDIT

OFFICE OF SELECTMEN
65 Parker Hill Rd.
Lyman, NH 03585

PHONE: 603-838-5900
Fax: 603-838-6818
E-MAIL: lymanta@ncia.net

ADMINISTRATIVE ASSISTANT
TERRY L. SIMPSON

February 7, 2002

Plodzik & Sanderson
Professional Association
193 North Main Street
Concord, New Hampshire 03301

We are providing this letter in connection with your audit of the general purpose financial statements of the Town of Lyman as of December 31, 2001, and for the year then ended for the purpose of expressing an opinion as to whether the general purpose financial statements present fairly, in all material respects, the financial position of the Town of Lyman and the results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation in the general purpose financial statements of financial position, results of operation, and cash flows of the propriety and similar trust fund types in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound policies, establishing and maintaining internal control and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America and include all properly classified funds and account groups of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
2. We have made available to you, all—
 - a. Financial records and related data.
 - b. Minutes of the meetings of the Board of Selectmen, or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. There has been no—
 - a. Fraud involving management or employees who have significant roles in internal control.
 - b. Fraud involving others that could have a material effect on the financial statements.
7. The Town of Lyman has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
8. The following, if any, have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions, including revenue, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivables from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Town of Lyman is contingently liable.
 - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
9. We are responsible for the compliance with laws, regulations, and provisions of contracts and agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and agreements that we believe have a direct and material effect on the determination of financial statement amounts.
10. There are no—
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting and amending budgets), provisions of contracts and agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d. Reservations or designations of fund equity that were not properly authorized and approved.
11. The Town of Lyman has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

12. The Town of Lyman has complied with all aspects of contractual agreements that would have a material effect on the general purpose financial statements in the event of noncompliance.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and though the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Town of Lyman

Signed: *James Locke*

Title: Selectman

Signed: *Terry L. Simpson*

Title: Administrative Assistant

2001 AUDIT REPORT

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

To the Members of the Board of Selectmen
Town of Lyman
Lyman, New Hampshire

In planning and performing our audit of the Town of Lyman for the year ended December 31, 2001, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following conditions were noted that we do not consider to be material weaknesses:

Segregation of Duties/Conflict of Interest

It was noted during the audit of the Town's records that the Tax Collector's deputy is also the Town bookkeeper. Though we did not find anything wrong with the Town's records, this situation creates a weakness in internal controls. One person should not have the ability to perform all aspects of billing, collecting and posting receipts.

We recommend that this individual not perform both functions and that another individual assume the deputy tax collector position so that there is better segregation of duties between these functions.

Tax Collector

During our audit of the Tax Collector's records, it was noted that the Tax Collector was not obtaining signed abatement slips for all abatements posted. Before any abatement is posted to the computer system, the Tax Collector should receive a formally approved

TOWN OF LYMAN

INCORPORATED
1761



NEW HAMPSHIRE

**TOWN OF LYMAN
Town Meeting Warrant**

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY, the TWELFTH day of MARCH 2002; polls to open at ELEVEN O'CLOCK in the morning and will not close before SIX O'CLOCK in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at SEVEN THIRTY O'CLOCK in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$240,000.00 (gross budget) to construct and equip a new highway garage facility, and to authorize the issuance of not more that \$105,253.00 of such bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to determine the rate of interest and other terms of bonds or notes; further, to authorize the withdrawal of \$96,015.00 from the Land and Building Improvement Fund established for this purpose; further to discontinue the Land Purchase Capital Reserve Fund and apply the balance in that fund of up to \$8,732.00 for this same purpose; finally, to raise and appropriate the balance of \$30,000.00 from the Town's undesignated fund balance (surplus). The Selectmen recommend this appropriation. (2/3 ballot vote required)

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$226,018.00 as may be necessary to defray Town charges for the ensuing year. (Majority vote required)

Executive	\$41,646.00
Election, Reg., Vital Statistics	37,983.00
Financial Administration	29,382.00
Legal Expenses	2,500.00
Planning & Zoning	1,225.00
General Government Buildings	22,650.00

Cemeteries	3,250.00
Insurance not otherwise allocated.....	9,897.00
Advertising & Regional Assoc	2,000.00
Other General Government.....	2,500.00
Ambulance	1,545.00
Fire	15,000.00
Emergency Management	2,500.00
Solid Waste Disposal.....	30,925.00
Admin. & Pest Control	650.00
Health Agencies.....	950.00
Welfare Administration	350.00
Parks & Recreation	250.00
Library	300.00
Patriotic Purposes	85.00
Other Culture	1,000.00
Conservation	-0-
Principal on Long Term Notes	9,100.00
Interest on Long Term Notes.....	1,830.00
Interest on TAN	8,000.00
Other Debt Service	500.00

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$201,250.00, for maintenance, expenses, salaries, supplies and equipment for the Highway Department for the ensuing year. (Majority vote required)

Highway Administration	\$ 81,000.00
Highway Maintenance	120,250.00

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$500.00 to be added to Trust Funds previously established. (Recommended by the Selectmen)

Lyman Forest Fire Equipment & Maintenance Fund \$500.00

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$13,000.00 to be added to Capital Reserve Funds previously established. (Recommended by the Selectmen)

Highway Vehicle Fund.....	\$ 10,000.00
Highway Equipment Fund.....	3,000.00

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$40,000.00 from the Town's undesignated fund balance (surplus) to be added to the Capital Reserve Funds previously established. (Recommended by the Selectmen)

Major Lyman Road Improvement Fund	\$10,000.00
Revaluation Fund.....	30,000.00

ARTICLE 8. To see if the Town will vote to adopt the provisions of RSA 41:14-a that will grant the Selectmen the authority to acquire or sell land, buildings, or both; provided, however, they shall first submit any proposed acquisition or sale to both the Planning Board and to the Conservation Commission for review and recommendation by those

bodies, and after recommendations from both bodies, they shall hold 2 public hearings in accordance with RSA 41:14-a.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to join, on behalf of the Town, the Pemi-Baker Solid Waste District. (Recommended by the Board of Selectmen)

ARTICLE 10. To see if the Town will vote to discontinue completely, pursuant to RSA 231:43 the following Class V town roads known as the Birch Rd., Gold Mine Rd., "OK Place", King's Rd., Olde Man's Rd., Sugarway, Echo Ledge Rd, and Ott Rd. (Inserted by Petition) (Not recommended by the Selectmen)

ARTICLE 11. To transact any other business that may legally come before the meeting.

Given under our hands and seal this fifteenth day of February, 2002.

The Lyman Board of Selectpersons
James Locke, Chairman
Brett Presby
Betty Ann Emerson

2002 PROPOSED BUDGET OF THE TOWN OF LYMAN

PURPOSE OF APPROPRIATION	Warrant Article	Recommended
GENERAL GOVERNMENT:		
4130-4139 Executive	3	\$41,646.00
4140-4149 Election, Reg. & Vital Stats.	3	37,983.00
4150-4151 Financial Administration	3	29,382.00
4153 Legal Expense	3	2,500.00
4191-4193 Planning & Zoning	3	1,225.00
4194 General Government Buildings	3	22,650.00
4195 Cemeteries	3	3,250.00
4196 Insurance	3	9,897.00
4197 Advertising & Regional Assoc.	3	2,000.00
4199 Other General Government	3	2,500.00
PUBLIC SAFETY:		
4215-4219 Ambulance	3	1,545.00
4220-4229 Fire	3	15,000.00
4290-4298 Emergency Management	3	1,500.00
4299 Forest Fire	3	1,000.00
HIGHWAYS & STREETS:		
4312 Highways & Streets	see "Individual Warrant Article"	
SANITATION:		
4324 Solid Waste Disposal	3	30,925.00
4325 Solid Waste Clean-up		-0-
HEALTH:		
4414 Animal Control	3	650.00
4415-4419 Health Agencies, Hospital & Other	3	950.00
WELFARE:		
4441-4442 Administration & Direct Assist.	3	350.00
CULTURE & RECREATION:		
4520-4529 Parks & Recreation	3	250.00
4550-4559 Library	3	300.00
4583 Patriotic Purposes	3	85.00
4589 Other Culture & Recreation	3	1,000.00
CONSERVATION:		
4619 Other Conservation		-0-
DEBT SERVICE:		
4711 Principal-Long Term Bonds & Notes	3	9,100.00
4721 Interest-Long Term Bonds & Notes	3	1,830.00
4723 Interest on Tax Anticipation Notes	3	8,000.00
4790-4799 Other Debt Service	3	500.00

CAPITAL OUTLAY:		
4901 Land		-0-
4902 Machinery, Vehicles & Equipment		-0-
4903 Buildings-2001 Office Trailer & 2002 Garage	see "Special Warrant Article"	

OPERATING TRANSFERS OUT:		
4915 To Capital Reserve Fund	see "Special Warrant Article"	
4916 To Exp. Trust Fund - except #4917	see "Special Warrant Article"	

SUB-TOTAL 1		\$226,018.00
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SPECIAL WARRANT ARTICLES:		
Special Warrant Articles are defined in RSA 32:3, VI, as appropriations:		
1) in petitioned Warrant Articles;		
2) appropriations raised by bonds or notes;		
3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds;		
4) an appropriation designated on the Warrant as a Special Article or as a nonlapsing or nontransferable article.		
4916 Trust Funds	5	500.00
4915 Capital Reserve Funds	6 & 7	53,000.00
4903 Build New Garage	2	<u>240,000.00</u>

SUB-TOTAL "2" RECOMMENDED		293,500.00
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INDIVIDUAL WARRANT ARTICLES:		
Individual Warrant Articles are not necessarily the same as "Special Warrant Articles". Individual Warrant Articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.		
4312 Highway Operation	4	201,250.00
SUB-TOTAL "3" RECOMMENDED		<u><u>201,250.00</u></u>
TOTAL		\$494,750.00

2002 ESTIMATED REVENUE OF THE TOWN OF LYMAN

SOURCES OF REVENUE	Warrant Article	Estimated
TAXES:		
3120 Land Use Change Taxes		\$ 15,000.00
3180 Resident Taxes		-0-
3185 Timber Taxes		28,000.00
3186 Payment in Lieu of Taxes		-0-
3189 Other Taxes		-0-
3190 Interest & Penalties on Delinquent Taxes		11,000.00
Inventory Penalties		-0-
3187 Excavation Tax (\$.02 cents per cubic yard)		180.00
3188 Excavation Activity Tax		745.00
LICENSES, PERMITS & FEES:		
3210 Business Licenses & Permits		-0-
3220 Motor Vehicle Permit Fees		68,000.00
3230 Building Permits		-0-
3290 Other Licenses, Permits & Fees		2,000.00
FROM STATE:		
3351 Shared Revenues		5,354.00
3352 Meals & Rooms Tax Distribution		12,682.00
3353 Highway Block Grant		70,535.00
3354 Water Pollution Grant		-0-
3355 Housing & Community Development		-0-
3356 State & Federal Forest Land Reimbursement		-0-
3357 Flood Control Reimbursement		-0-
3359 Other		-0-
3379 FROM OTHER GOVERNMENTS		
CHARGES FOR SERVICES:		
3401-3406 Income from Departments		-0-
3409 Other Charges - Trash Bags, Recycling Income		5,000.00
MISCELLANEOUS REVENUES:		
3501 Sale of Municipal Property		-0-
3502 Interest on Investments		4,000.00
3503-3509 Other - Miscellaneous Income & Dividends		2,000.00
INTERFUND OPERATING TRANSFERS IN:		
3916 From Trust & Agency Funds	6 & 7 & FF	104,747.00
OTHER FINANCING SOURCES:		
3934 Proceeds from Long Term Bonds & Notes		105,253.00
Amounts VOTED From F/B ("Surplus")		<u>70,000.00</u>
TOTAL ESTIMATED REVENUES & CREDITS		\$504,496.00

BUDGET SUMMARY

Subtotal 1 Appropriations Recommended	\$226,018.00
Subtotal 2 Special Warrant Articles Recommended	293,500.00
Subtotal 3 "Individual" Warrant Articles Recommended	<u>201,250.00</u>
 Total Appropriations Recommended	 \$720,768.00
 Less: Amount of Estimated Revenues & Credits	 <u>504,496.00</u>
 Estimated Amount of Taxes to be Raised	 \$216,272.00

NOTES

abatement slip from a majority of the Board of Selectmen. In addition, for reconciliation purposes, we recommend that these abatement slips be sequentially numbered so that they can all be accounted for in any given year.

Non-compliance with State Statutes Regarding Tax Lien Procedures

Our audit disclosed that the Town had not complied with the following statutes.

RSA 80:61 - Affidavit of Execution of Real Estate Tax Lien states in part “An affidavit of execution of the tax lien to the municipality shall be delivered to the municipality by the Tax Collector on the day following the last date for payment of taxes as stated in the notice given in RSA 80:60.”

We recommend that this report be given to the Board of Selectmen in order to be in compliance with this statute.

RSA 80:64 - Report of Tax Lien states in part “Each tax collector, within 30 days after executing the tax lien to the municipality, county or state, shall deliver or forward to the register of deeds...a statement of the following facts relating to each parcel of real estate subject to lien, certified by him under oath to be true; the name of the person to whom the real estate was taxed and a description of the property as it appeared on the tax list committed to him; the total amount of each tax lien, including taxes, interest, fees and costs incident to the tax lien process and making reports thereof to the register of deeds; the date and place of the execution of the tax lien...”

We recommend that this report be sent to the Register of Deeds within 30 days of the tax lien being executed in order to be in compliance with this statute.

RSA 80:65 - Notice by Lienholder to Mortgagee states in part “The municipality, county or state as lienholder, within 45 days from the date of execution of the lien, shall identify and notify all persons holding mortgages upon such property as recorded in the office of the register of deeds.”

We recommend that the Tax Collector notify all mortgagees within 45 days from the date of execution of the lien in order to be in compliance with this statute.

RSA 80:70 - Notice of Redemption states in part “When full redemption is made, the tax collector shall within 30 days after redemption notify the register of deeds of the act...”

We recommend that the Register of Deeds be notified of all redemptions on a monthly basis in order to be in compliance with this statute.

RSA 80:76— Tax Deed states in part “the Collector, after 2 years from the execution of the real estate tax lien, shall execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed.” It was noted that the Board of Selectmen have established a policy that extends the time of deeding another year and that the Board’s preference is to set up a payment plan, rather than deed the property.

This practice goes against state statutes and we recommend that the deeding be done after the 2 years from the execution of the real estate tax lien in order to be in compliance with the statute.

General Fund Reimbursements from Expendable Trust Funds

When expenditures are anticipated which will be reimbursed by the Trust Funds, they should be included on the budget with a corresponding estimated revenue of "Transfer from Trust Funds." Because the Selectmen are agents for many of the Expendable Trust Funds, they are able to authorize withdrawals for expenditures which may be made directly from the Trust Funds. In these instances, the Selectmen would submit an invoice to the Trustees for payment.

Disbursements

During our review of the internal controls over disbursements, the following conditions were noted:

1. Not all the disbursements tested had the proper supporting documentation. Most of these disbursements were supported by hand written slips of paper.
2. While supporting documentation is canceled by means of a check number and the date paid noted on it, the account number charged and approval by the department head should also be recorded on the documentation.

In regard to these findings, we recommend that all disbursements be supported by adequate documentation which would consist of an invoice or if none is available, a "Request for Reimbursement" form. This form would need to be created and implemented by the Town and we have provided a sample of such a form as a guide. In addition, all invoices to be paid should have recorded on them the account number(s) to be charged and the department head's initials to authorize the disbursement.

Payroll

Our audit disclosed the following conditions regarding the payroll records.

1. Formal time sheets are not always being used by the employees. Instead, a slip of paper indicating that the individual wants to be paid is submitted.
2. Employees can be paid in advance of hours being worked.
3. Some employees are not paid on the regular pay day, but are paid whenever they request payment.

RSA 275:43 - Weekly states in part "Every employer shall pay all wages due to employees within 8 days including Sunday after expiration of the week in which the work is performed, except when permitted to pay wages less frequently as authorized by the Commissioner...., on regular paydays designated in advance by the employer..." It goes on to say "The Commissioner may, upon written petition showing good and sufficient reason, permit payment of wages less frequently than weekly, except that it shall be at least once each calendar month. In all instances, payment shall be made regularly on a predesignated date."

We recommend that the Town ensure that all employees are included in the weekly payroll process, that adequate documentation in the form of timesheets is maintained for each employee paid, and that no advance payments are made to employees. We further recommend that the Town consult with the New Hampshire Department of Labor for guidance in any of these areas.

Uninsured Town Funds

At December 31, 2001, the Town had deposits of \$69,852.72 that were not insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the Town or its agent in the Town's name.

We recommend that the Town establish a policy for the investment of public funds in conformance with the provisions of the applicable statutes. Also, all funds not covered by the FDIC should be collateralized. Such collateral shall be segregated for the exclusive benefit of the Town.

Policy Handbook/Manual

Presently, there is no policy manual or employee handbook containing information pertinent and necessary to the Town. Whenever a question arises, it falls upon the Town Administrator to search through all the files for an answer. It is strongly recommended that the Town locate all of its pertinent information (establishment of funds, employee policies, etc.) in a central file.

RSA 275:49 Payment of Wages - states that "Every employer shall...make available to his employees in writing or through a posted notice maintained in a place accessible to his employees employment practices and policies with regard to vacation pay, sick leave, and other fringe benefits;" We did not find that there were written policies in place, and we recommend that the Town establish them as soon as possible to be in compliance with the above law.

In addition to the foregoing, the following other matter came to our attention that we have discussed with management as an opportunity for efficiency related to the administration of the Town:

It was noted that the Board of Selectmen sign the manifest for each check run and also sign the checks themselves. It is recommended that in order to save time, the Board not sign the checks, since they are signing the manifests.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Plodzik & Sanderson
Professional Association
February 7, 2002

REPORT OF THE TRUST FUNDS

December 31, 2001

PRINCIPAL				INCOME							Grand Total of Principal & Income at End of Year
Date of Creation	Name of Trust Fund	Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	
10/20/13	Frye Fund	\$ 250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 250.00	\$ 356.85	\$ 14.71	\$ 0.00	\$ 371.56	\$ 621.56
11/27/18	J.E. Richardson	200.00	0.00	0.00	0.00	200.00	272.93	11.47	0.00	284.40	484.40
06/21/21	H. Dow Fund	100.00	0.00	0.00	0.00	100.00	133.02	5.65	0.00	138.67	238.67
01/03/22	E. Thornton Fund	200.00	0.00	0.00	0.00	200.00	48.66	6.03	0.00	54.69	254.69
10/26/25	H. H. Potter Fund	200.00	0.00	0.00	0.00	150.00	192.54	8.30	0.00	200.84	350.84
08/13/17	C. Miner Fund	200.00	0.00	0.00	0.00	200.00	48.55	6.03	0.00	54.58	254.58
	TOTALS	\$ 1,100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,100.00	\$1,052.55	\$ 52.19	\$ 0.00	\$ 1,104.74	\$ 2,204.74
03/31/75	Capital Reserve Equip. Fund (Hwy Equip)	\$ 36,232.88	\$ 0.00	\$ 0.00	\$ 34,500.00	\$ 1,732.88	\$ 0.00	\$ 929.35	\$ 0.00	\$ 929.35	\$ 2,662.23
03/14/90	Town of Lyman ³ (Welfare & Gen. Asst.)	10,466.06	0.00	0.00	0.00	10,466.06	0.00	399.20	0.00	399.20	10,865.26
01/27/93	Capital Reserve Fund (Highway Vehicle)	6,698.85	5,000.00	0.00	0.00	11,698.85	0.00	361.23	0.00	361.23	12,060.08
06/20/91	Lyman Cemetery Fund (Cemetery Maintenance)	2,659.13	158.86	0.00	0.00	2,817.99	0.00	106.09	0.00	106.09	2,924.08
11/01/00	Land & Bldg Improvement	94,126.74	0.00	0.00	10,388.00	83,738.74	0.00	3,544.74	0.00	3,544.74	87,283.48
05/04/98	Forest Fire Equipment	1,638.71	500.00	0.00	530.00	1,608.71	0.00	63.12	0.00	63.12	1,671.83
03/30/94	Legal Expense	7,870.34	3,000.00	0.00	0.00	10,870.34	0.00	363.52	0.00	363.52	11,233.86
02/07/00	Office Equipment	2,101.67	2,000.00	0.00	0.00	4,101.67	0.00	122.38	0.00	122.38	4,224.05
02/07/00	Major Lyman Road Impvmt.	10,551.09	0.00	0.00	0.00	10,551.09	0.00	402.21	0.00	402.21	10,953.30
02/29/00	Land Purchase	33,835.83	0.00	0.00	26,000.00	7,835.83	0.00	896.14	0.00	896.14	8,731.97
07/03/95	Property Tax Revaluation	2,517.13	0.00	0.00	0.00	2,517.13	0.00	132.81	0.00	132.81	2,649.94
03/19/01	Landfill Monitoring	0.00	3,000.00	0.00	0.00	3,000.00	0.00	63.44	0.00	63.44	3,063.44
03/19/01	Computer Equipment Fund	0.00	9,200.00	0.00	0.00	9,200.00	0.00	194.39	0.00	194.39	9,394.39
03/19/01	Highway Fund	0.00	5,000.00	0.00	0.00	5,000.00	0.00	105.61	0.00	105.61	5,105.61
	GRAND TOTALS	\$209,798.43	\$27,858.86	\$ 0.00	\$71,418.00	\$166,239.29	\$1,052.55	\$7,736.42	\$ 0.00	\$8,788.97	\$175,028.26

2001 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES General Fund Audited Expenditure Report

PURPOSE OF APPROPRIATION	Appropriations 2001	Actual 2001
GENERAL GOVERNMENT:		
Executive	\$ 39,411.00	\$ 32,389.00
Election & Registration	36,058.00	37,483.00
Financial Administration	29,450.00	26,238.00
Legal	2,500.00	1,213.00
Planning & Zoning	1,225.00	1,039.00
General Government Buildings	14,800.00	13,018.00
Cemeteries	4,422.00	2,446.00
Insurance	10,050.00	7,947.00
Advertising & Regional Associations	1,500.00	1,714.00
Other General Government	<u>5,500.00</u>	<u>1,594.00</u>
Total General Government	144,916.00	125,081.00
PUBLIC SAFETY:		
Ambulance	2,000.00	2,000.00
Fire Department	15,000.00	12,234.00
Emergency Management	-0-	3,294.00
Forest Fire	<u>1,280.00</u>	<u>1,064.00</u>
Total Public Safety	18,280.00	18,592.00
HIGHWAYS & STREETS:		
Highways & Streets	<u>189,517.00</u>	<u>172,998.00</u>
Total Highways & Streets	189,517.00	172,998.00
SANITATION:		
Solid Waste Disposal	21,320.00	21,908.00
Dump Closure	<u>-0-</u>	<u>2,994.00</u>
Total Sanitation	21,320.00	24,902.00
HEALTH:		
Animal Control	650.00	832.00
Health Agencies	<u>950.00</u>	<u>950.00</u>
Total Health	1,600.00	1,782.00
WELFARE:		
Welfare	<u>350.00</u>	<u>250.00</u>
Total Welfare	350.00	250.00

CULTURE & RECREATION:

Parks & Recreation	250.00	329.00
Library	300.00	300.00
Patriotic Purposes	200.00	83.00
Other Miscellaneous Culture	<u>1,000.00</u>	<u>1,000.00</u>
Total Culture and Recreation	1,750.00	1,712.00

CONSERVATION:

Conservation Commission	<u>35.00</u>	<u>-0-</u>
Total Conservation	35.00	-0-

DEBT SERVICE:

Debt Service - Principal	10,927.00	8,536.00
Debt Service - Interest	2,390.00	2,390.00
TAN Interest	<u>9,000.00</u>	<u>7,627.00</u>
Total Debt Service	22,317.00	18,553.00

OPERATING TRANSFERS OUT:

Transfer to Highway Vehicle Capital Reserve	5,000.00	5,000.00
Transfer to Highway Equipment Capital Reserve	5,000.00	5,000.00
Transfer to Legal Expense Capital Reserve	3,000.00	3,000.00
Transfer to Computer Equipment Capital Reserve	9,200.00	9,200.00
Transfer to Office Equipment Fund-Trust Fund	2,000.00	2,000.00
Transfer to Lyman Forest Fire Fund-Trust Fund	500.00	500.00
Transfer to Landfill Monitoring Fund-Trust Fund	<u>3,000.00</u>	<u>3,000.00</u>
Total Operating Transfers Out	27,700.00	27,700.00

CAPITAL OUTLAY:

Land Purchase & Improvements	50,000.00	36,969.00
Highway Loader	35,000.00	34,500.00
Office Trailer	<u>15,000.00</u>	<u>7,741.00</u>
Total Capital Outlay	<u>100,000.00</u>	<u>79,210.00</u>

GRAND TOTAL

<u>\$527,785.00</u>	<u>\$470,780.00</u>
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**2001 STATEMENT OF ESTIMATED AND
ACTUAL REVENUES
Audited**

SOURCE OF REVENUE	Estimated 2001	Actual 2001
TAXES:		
Property Taxes	(\$140,919.00)	(\$143,994.00)
Overlay	4,987.00	10,000.00
Current Use Change Taxes	(15,500.00)	(15,370.00)
Excavation Taxes	(664.00)	(1,211.00)
Timber Taxes	(33,260.00)	(33,406.00)
Interest and Penalties	(11,500.00)	(13,573.00)
Other	<u>-0-</u>	<u>(168.00)</u>
Total Taxes	(196,856.00)	(197,722.00)
LICENSES AND PERMITS:		
Business Licenses	-0-	(105.00)
Motor Vehicle Registrations	(70,000.00)	(71,908.00)
Other Licenses & Permits	<u>(1,200.00)</u>	<u>(2,976.00)</u>
Total Licenses and Permits	(71,200.00)	(74,989.00)
INTERGOVERNMENTAL REVENUES:		
Shared Revenue	(5,304.00)	(5,354.00)
Rooms & Meals Tax Distribution	(12,682.00)	(12,682.00)
Highway Block Grant	(68,581.00)	(68,581.00)
Other State Revenue	<u>-0-</u>	<u>(22,861.00)</u>
Total Intergovernmental Revenues	(86,567.00)	(109,478.00)
CHARGES FOR SERVICES:		
Income from Departments	(704.00)	-0-
Landfill Stickers & Trash Bags	-0-	(498.00)
Recycling Income	<u>-0-</u>	<u>(6,808.00)</u>
Total Charges For Services	(704.00)	(7,306.00)
MISCELLANEOUS:		
Sale of Town Owned Property	(63,448.00)	(53,428.00)
Insurance Dividends & Reimbursement	-0-	(528.00)
Miscellaneous Income	(7,280.00)	(1,863.00)
Interest Income	<u>(4,000.00)</u>	<u>(5,446.00)</u>
Total Miscellaneous	(74,728.00)	(61,265.00)

OTHER FINANCING SOURCES:		
Transfers in From Trust Funds	<u>(85,530.00)</u>	<u>(71,418.00)</u>
Total Other Financing Sources	(85,530.00)	(71,418.00)
USE OF FUND BALANCE:		
Use of Fund Balance	<u>(12,200.00)</u>	<u>-0-</u>
Total Use of Fund Balance	<u>(12,200.00)</u>	<u>-0-</u>
GRAND TOTAL	<u><u>(\$527,785.00)</u></u>	<u><u>(\$522,178.00)</u></u>

SELECTMEN’S REPORT

The year 2001 was a busy year for the Town of Lyman. It seems as if we just finished with Town Meeting of 2001 and now Town Meeting of 2002 is just weeks away.

Again we found that more people were interested in land in Lyman, as they discovered the uniqueness of this area. Hardly a week went by without people calling the offices inquiring about land that might be available in our community.

With the building of new homes on back roads, our road crew does an excellent job of keeping up. John Boynton is our Road Agent, and Daniel Wright is the Assistant Road Agent. We appreciate their willingness to work countless hours to keep our roads safe, especially during the winter months. The weather can still be counted upon to fill their weekends, just when they might be counting on a couple of days off. Over the winter, we received many thank-yous from people who find their roads safe to travel.

This year they were able to take over 4000 yards of good gravel from the new Town lot, and use it to build up parts of the road by Flag Pond and to gravel it and gravel Moulton Hill Road. This added up to quite a savings for the Town.

Also, the Selectboard has spent a great deal of time on the plans for the new Town Garage. “Bo”, Betty-Ann, Brett and myself have worked in the evenings and on the weekends on this project. We did contact other firms and individuals about bidding on the project. We also, spoke of the fact that we would welcome any input from interested parties at the last Town Meeting. It took over ten years for the Town to purchase a parcel

of land that would pass all the tests of the wetlands board. This was finally accomplished this past year.

This past Town Meeting, the voters passed an Article to lease an office trailer for the office personnel to work in. The fumes at times became so strong that it became a real safety issue. Not only for the office workers, but for other people that had to use the Town Office such as our Town Assessors. This temporary office has worked out well, but we are hoping this will be for just a short period of time as it will be more economical for the offices to be moved back into their own building as soon as possible.

This past year, our Treasurer, Cathi Williams, resigned and Celine Presby was appointed to fill this position. Also, Milton "Bo" Presby resigned as Selectman and Brett Presby was appointed to fill this position. We accepted these resignations with regret for both had contributed much time and effort into these positions.

We welcome Celine and Brett as they have spent time and effort into these positions also, they have limitless sources of contacts for information that has been beneficial for the Town.

In working on plans for the new Town Garage, we have stressed that we wanted this building to have the capacity to house as much of the town equipment as possible. We would like to be able to build one to fulfill this objective up front and in this way it would be less expensive for the Town. Rather than having to add on to it in just a few years. Also, we want a building that would not deter in any way to the other buildings in this area. We want to be a "good neighbor."

Once again, we want to thank our Town Employees for their many hours of contribution to their positions. Many of these people have served years in their positions such as Yvonne Booth and Nancy Labbay as Ballot Clerks; Ron Murro, as Moderator, Roberta Aldrich has served as Trustee of the Trust Funds, Kathi Girouard, Mildred Presby and Helen Capron as Supervisors of the Checklist. This year Frada Kaplan and Dee McKown have finished another term as the Lyman representatives on the school board. All the above named persons have contributed many hours and effort to their positions and they are appreciated.

While we are on the subject of many years spent serving their Town, we want to thank Loretta and Terry. Terry has now served fifteen plus years in her position as Town Administrator and Loretta has served in her position as Town Clerk and Tax Collector for twenty-five plus years.

We thank all the Town Employees and we appreciate their many hours of faithfulness to their positions. Continuity is very important and this has been proved by these people.

Respectfully submitted,

James N. Locke, Chairman
Lyman Board of Selectmen

ADMINISTRATIVE ASSISTANT'S REPORT

September 11, 2001 - a day that changed our lives. We had survived the forecasted cataclysmic challenges of the year 2000. Our computers didn't crash, services were not interrupted, life went on. We were comfortable again. Then, the unthinkable happened and we were challenged into the realization that we were not safe and secure as we had thought, *change* invaded each of our lives. This *change* due to the events of September 11th, did not just affect those in populated areas. The fingers of devastation and realization of *change* reached even into small hidden towns like Lyman, NH. Many had family, friends, and business associates located in the areas hardest hit, but beyond that, Lyman was impacted by "discovery", a refuge from perceived targeted populated locations. *Change* came to Lyman this year. Calls to the office from people interested in buying land have increased dramatically. Those who have owned land here for some time are preparing to build this spring.

Change has meant growth for our Town. According to the official 2000 census, the Town of Lyman has 487 full time residents, a 25% increase from the 1990 census. You might say, "that's no big thing." However, that increase precipitates more *changes* due to multi-jurisdiction expenses. As you look at this year's budget, you will find that the Town of Lyman is now responsible for 20% of the Recycling/Transfer Center costs instead of 15%. The increase also affects our school costs due to both the number of students attending and increased valuation of property, a result of new homes being built and sales of current properties.

Change - came to the office with the resignation of Bo Presby and the Board's appointment of Brett Presby. Noticeably younger than most of the current Town employees, Brett's tenacity and energy have been appreciated. Cathi Williams resigned as Treasurer, and the Board appointed Brett's wife, Celine, as Treasurer. Celine was working for the Town when I was hired 15 years ago. At that time, she was looking for full time employment and I strongly recommended her to her current employer. Her attention to detail can be well documented by our new Auditor - another *change*.

Change of Auditors - the Department of Revenue Administration changed our State Auditor effective 01-01-02. Although we appreciated our association with Mr. Dineen's company over the many years, due to time restraints and the required certification process, the Board of Selectmen contracted with a new auditing firm, Plodzik & Sanderson. They performed our annual audit in early February providing us with real numbers to use for preparation of this year's budget. We appreciate Plodzik & Sanderson's willingness to provide this service to the Town. New certification requirements under Statement #34 of the Governmental Accounting Standards Board will take effect in 2003, and requires the inclusion of several additional statements using a different basis of accounting as well as a detailed discussion and analysis by management. It is expected that auditing procedures and financial statement preparation may increase significantly, as will fees.

Change - Francis Bacon said, "It is a secret, both in nature and state, that it is safer to change many things at once" "The Supreme Court decision in *Sirrell v. State of New Hampshire* fundamentally changed the administration of the property tax in the state. This *change* affected not only the new state education property tax, but the local property

tax as well.” Two new standards boards have been established, The Assessing Standards Board and the Equalization Standards Board. This law, Chapter 297, also provides for the certification of assessing officials, the licensing of professional assessors and procedures for communities to enter into “cooperative assessing districts,” and implementation of enforcement measures to ensure that each municipality assesses property every five years. The legislation also established a new “five year certification program” Lyman and Lisbon are scheduled for 2003. All towns have been assigned a “monitor” from the State to assist them with compliance. “The State needs to bring all of the values in town to a theoretical ‘market value’ to be used to allocate multi-jurisdictional expenses.” Costs for re-valuations and assessing updates may increase significantly. In 1970, Alvin Toffler wrote in his introduction to *Future Shock*, “Change is the progress by which the future invades our lives.” Well, we’ve been invaded!

Three grants were applied for and received this year for a total of \$22,860.63. This plus the sale of tax deeded properties allowed us to use money from our fund balance to offset money to be raised by taxes.

Few of us like *change*, but we realize that *change* is constant. The survival of our Town requires that we work together in the midst of *change*. Your active participation in your Town will make a difference. It is easy to stand on the sidelines and criticize. Find out what is going on and offer positive suggestions, be part of the solution. Major decisions must be made in the days ahead regarding planning and the operation of our Town.

“A capacity to change is indispensable. Equally indispensable is the capacity to hold fast to that which is good,” John Foster Dulles.

Respectfully submitted,
Terry L. Simpson

ROAD AGENT'S REPORT

I would like to start out by thanking the Selectpersons for giving me the opportunity in being the Road Agent. I would also like to welcome back Daniel Wright.

This year we attended the following courses:

- Equipment Show
- Grader Training Seminar
- Wetlands
- Winter Maintenance
- Gravel Road Maintenance
- Dig Safe

There were several culverts replaced.

We started some ditching. NOT FINISHED YET.

Finished rebuilding the road on Moulton Hill Road ¼ of a mile past Colby's.

Built up the road Under the Mountain from Newton's to mines.

Built up the road by Flag Pond.

All three areas we put crushed stone down.

All roads were graded. Some of the roads were graded three times.

Cleaned up around old sand pit. We repiled the old sand.

Hauled ledge and slate to the new sand pit.

We also did some chipping.

Cleaned out numerous culverts due to the beavers.

In the year 2002, I would like to accomplish what is on the proposed road plan. If nothing breaks and mother nature lets us.

Respectfully submitted,
John Boynton

INVENTORY OF LYMAN HIGHWAY VEHICLES AND EQUIPMENT

<u>Year</u>	<u>Make</u>	<u>Description</u>	<u>Vin#/Serial #</u>
1972	Caterpillar	Grader	2G1064
1988	Caterpillar	Backhoe	C05336
1994	Ford L8000	Truck	A01688
1997	Chevrolet	One-ton Truck	024701
1997	Fiat-Hitachi	Wheel Loader	542779
1999	Sterling	Truck	B15894

(Replacement Costs: To replace one-ton with similar Ford - \$51,000, backhoe current replacement cost \$90,000)

Additional Equipment

Roller Plows Sanders 2 Rock Rakes

Cemetery Maintenance Equipment

1985 Morbark Chipper
1999 Husqvarna Riding Lawn Mower
Husqvarna Push Mower
Utility Trailer

PROPOSED ROAD PLANS 2002

- All Roads - Grade, roadside cutting (\$5,000), change culverts where needed.
- Hunt's Mountain Road - Ditching, build turn-around for town's plow trucks.
- Brook Road - Widen road where it has been cut.
- Dodge Pond Road - Gravel from Jesseman's property to Littleton town line.
Guardrails by Flag Pond. (475' @ \$4,275)
- Under the Mountain Road - Gravel by Lords'.
- Bobbin Mill Road - Guardrails by Leavitts'. (275' @ \$2,475)

PROPOSED ROAD PLANS 2003

- All Roads - Grade, roadside mowing.
- Skinny Ridge Road - From Gombas' to Littleton/Lyman town line – stump removal,
paving.
- Under the Mountain Road - Blasting ledge by Millers'.
- Brook Road - Blasting ledge in newly widened section as needed. Gravel where its been
widened.
- Moulton Hill Road - Widen area of "Cherry Hill" flats plus ditching.
- Ogontz Road - Re-build and pave area by camps.
- Hurd Hill Road - Gravel by Wilderness Acres Road.

PROPOSED ROAD PLANS 2004

- All Roads - Grade, roadside mowing, replace culverts as needed.
- Skinny Ridge Road - Ditching and paving.
- Under the Mountain Road - Blasting ledge by Newtons' and Richards'.
- Hurd Hill Road - Begin plans for repairing Dodge Pond bridge and dam.
- Moulton Hill Road - Gravel by Williams'.
- Brook Road - Gravel where widened.

PROPOSED ROAD PLANS 2005

All Roads - Grade, roadside mowing, replace culverts as needed, ditching as needed.

Skinny Ridge Road - Paving

Dodge Pond Road - Blast ledge by Jesseman's lot.

Brook Road - Gravel where widened.

Ogontz Road - Gravel from bridge to horse barn.

PROPOSED ROAD PLANS 2006

All Roads - Grade, roadside mowing, ditching as needed, culverts as needed, roadside trees trimmed.

Skinny Ridge Road - Paving

Mountain Meadows Road - Gravel by Oakes' to the end of the town road.

Bobbin Mill Road - Blasting ledge by Barnes'

Hunt's Mountain Road - Gravel from Debyes' to turn-around.

Under the Mountain Road - Blast ledge by Carters'.

COMMUNITY FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate and coordinate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are mandatory for any open burning unless the ground where the burning is to be done (and surrounding areas) is completely covered with snow. Violations of RSA 227-L:17, the fire permit law and other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs. Open burning is a privilege, **NOT** a right. Help us to protect you and our forest resource! Build small brush piles that can be quickly burned and extinguished.

New Hampshire experienced over 940 wildland fires in 2001. Most of the fires were human caused. Due to dry conditions, fires spread quickly impacting more than 20 structures. Homeowners can help protect their homes by maintaining adequate green space around the house and make sure that the house number is correct and visible. **Only You Can Prevent Wildland Fires.** Contact your local Fire Department or the New Hampshire Division of Forests and Lands website at www.nhdf.l.com or call 271-2217 for wildland fire safety information.

2001 FIRE STATISTICS

(All Fires Reported thru November 26, 2001)

TOTALS BY COUNTY

	<u>Numbers</u>	<u>Acres</u>
Belknap	89	18
Carroll	62	12
Cheshire	147	41
Coos	53	16
Grafton	109	99
Hillsborough	198	68
Merrimack	70	20
Rockingham	135	90
Strafford	57	54
Sullivan	22	10

CAUSES OF FIRES REPORTED

Illegal	279
Unknown	201
Smoking	86
Children	69
Campfires	49
Rekindle of Permit	45
Arson	31
Lightning	24
*Miscellaneous	<u>158</u>
	942

(Miscellaneous: powerlines, fireworks, railroad, ashes, debris, structures, equipment, etc.)

Total Fires Total Acres

2001	942	428
2000	516	149
1999	1301	452

PLANNING BOARD

<u>Town File #</u>	<u>Grafton County Plan #</u>	<u>Map & Lot #</u>	<u>Owner, Location, Description and Action Taken</u>
2001-1	#10210	180/5	David Aldrich, Aldrich Road Subdivision: 2 lots, 5.68 acres and 31.56 acres. <u>Approved with stipulation</u> Aldrich Road is a private road, 50' row. All abutting landowners on this road are responsible for maintenance of road insuring accessibility for emergency vehicles.
2001-2	#10268	49/10	Andrew Czarnecki, Ash Hill Road Subdivision: 2 lots, 3.32 acres and 19.02 acres. <u>Approved</u>
2001-3	#10305	69/9	Eleanor LeDuke, Moulton Hill Road Subdivision: 20 lots, 13.34 acres and 50 acres. <u>Approved</u>
2001-4	#10304	170/180 & 170/180-3	David Aldrich and Byron Aldrich, Aldrich Road Boundary line adjustment. <u>Approved</u>
2001-5	Unregistered	53/33 & 53/31 B&E	George Robert Landes and Lyman Bible Church Parker Hill Road. Boundary line adjustment. <u>*Approved</u> (*Not registered at this time as per request of both parties)
2001-6	N/A	51/76 & 51/77	Maurice and Viola Dezan, Pettyboro Road Voluntary lot merger. <u>Approved</u>
2001-7	#10372	69/23	Eleanor LeDuke, Moulton Hill Road and the Old Smith Road. Subdivision 11 acres & 5.69 acres. <u>Approved</u>
2001-8	#10371	170/171	Scott and Linda Allen, Tinkerville Road Subdivision: 49.61 acres and 5.03 acres. <u>Approved</u>
2001-9	#10515	170/176	Byron and Roberta Aldrich, Tinkerville Road Subdivision: 90,000 sq ft. lot and 30 acre lot. <u>Approved</u>

Adopted Fee Schedules Effective January 1, 2002

*Subdivision application \$110 (first 2 lots) each additional lot \$40 (non-refundable)

*Boundary line adjustment \$60 (non-refundable) *Plus Grafton County Fees

Excavation application \$100 to Town

Lot Merger \$30 (plus \$16 to register at Grafton County)

CEMETERY COMMITTEE REPORT

In 2001, I mowed the cemeteries, painted the fence white and ran into a problem. The old green paint keeps coming through the primer that was put on. I also planted some lilac trees on the grounds of the Town Building and had the Road Crew help me put a new picnic table at Mitchell Park. Perry Williams resurveyed the newer section of Center Cemetery.

Sue Grugnale for The Cemetery Committee

LISBON FIRE DEPARTMENT

The events of September 11th have made all Americans take a closer look at heroes. There have been many local heroes in Lisbon throughout the years and their service is remembered and appreciated. This year we lost one of those heroes, Howard "Sonny" Dodge. Sonny served the Department for twenty years. His dedication was passed onto his sons; Jeff who has been a member of the Department for twenty years and Bryan who has been on for sixteen. The Dodge family is an excellent example of the support from Lisbon townspeople that allows us to have such a strong Fire Department.

Jason Finkle, who was a devoted member for four years, left the Department because he has moved out of town. We will miss him.

Two new members joined the Fire Department this year.

The Fire Department responded to 147 calls in 2001.

Thank you to everyone, Department family members, employers and financial contributors, for your continued support.

Respectfully submitted,
G.P. Houston, Fire Chief

LISBON TRANSFER STATION

It has been another busy year at the Transfer Station. The new floor in the office is finished. The waste oil furnace is working out very well and we have added another oil containment shed to comply with the Department of Environmental Services.

We are shipping over 300 tons of recyclables per year and are hoping to join the Pemi-Baker Solid Waste District. This will give us cooperative marketing and purchasing options.

With the cost of shipping our household waste (up to \$63.00 per ton) the more we recycle the lower the cost for us all!

We would like to thank all the townspeople that support the recycling center.

Respectfully submitted,
Harvey Paquin, SWF Operator
Nanette Ouimette

THE LISBON LIONS CLUB

Two thousand one marks 63 years of service by 50 members from Bath, Landaff, Lisbon and Lyman. Support of area merchants, community institutions and parents sustain Lisbon Lions Club programs. Our Club is primarily a local organization but has support from state, national and international organizations if that need occurs.

Operation Kid Sight is a refocused state program to provide free photo screening for children in the age group from 6 months to 48 months. This age group is selected to detect improperly aligned eyes, obstruction with light passage and imperfect refractive powers of eyes at an age when corrective action is still possible.

Lions International Quest is another program that the Lisbon Club uses. It seeks to train teachers and provides materials for schools to use to help build self-esteem and conflict resolution skills in children. These skills help children to make healthy choices about drug and alcohol use.

The Community Pool continues to provide recreation and swimming lessons for children. The instructor and lifeguards are town employees. The Club maintains the pool and provides general supervision of the program. The Lion's Club Community Field is a wonderful place for seasonal organized athletics as well as a great place for families and children to play.

The Ski Tow has not had enough users to justify the man-hours expended in recent years. It has evolved into an area used for tubing and sliding. The Club plans to improve the run out of the sliding area and to maintain the tow equipment so it could be operated if interests change.

The Skating Rink has been hard to develop due to warm weather and a gravel base. This year we will move the skating rink to the Grafton Street site. Sliding and skating will be collocated, the clay subsoil will hold water to make flooding easier and the rink will be removed from the hazard of the flood plain.

The Tennis and Basketball Courts next to New England Electric Wire Corp. parking lot is another Lions project cooperatively developed and supported by NEEWC and Lisbon Lions. They are available for use by citizens of Landaff, Lisbon and Lyman and their guests.

Lisbon Lions provide seasonal athletic youth programs in soccer, basketball and baseball. Skiing at Cannon Mt., a senior citizens holiday meal, a Peace Poster Contest, a scholarship for a graduating senior, Santa's hot line, Santa Claus home visits, children's Christmas Party and eyeglasses for the needy are some of the other projects that are offered for the area communities.

Through generous community support, volunteer help and dedicated members, Lisbon Lions will continue to maintain safe spaces and programs to improve the quality of life for area citizens with the primary emphasis on our youth.

Respectfully submitted,
Glen Guyette, President
Lisbon Lions Club

NH EXECUTIVE COUNCIL – DISTRICT ONE REPORT

The Governor and five member Executive Council are very much like an elected “Board of Directors”, who along with 294 Commissioners and Directors, administer the laws and budget as passed by the New Hampshire General Court (House and Senate).

We perform a variety of Executive Branch functions, such as, general supervision of all state departments and state expenditures, pardon matters, eminent domain, state contracts and leases, public waters, the planning of the Transportation 10-year plan, and confirmation of the Governor’s nominations to the Judicial Branch of your NH State Government (for a complete explanation, please contact my office).

As we look into the immediate future, I would encourage all citizens to be in contact with all of us in your elected representative bodies, at the local, state and federal levels. We cannot truly represent you if we do not know of your ideas, concerns and aspirations.

If you are interested in serving on a volunteer commission or board, please contact my office at 271-3632 or Kathy Goode, Director of Appointments and Governor Shaheen’s Liaison to the Council at 271-2121. The District Health Councils are always looking for members; if interested, please call Lori Real at 1-800-852-3345 ext. 4235 and request a packet of information about what this key planning process is all about. All of the Governor and Council appointments to Boards and Commissions are listed in the Webster System at webster.state.nh.us/sos/redbook/index.htm.

We need to work our NH Congressional Delegation in Washington. Senators Judd Gregg and Bob Smith and Congressmen Charlie Bass and John Sununu all have strong and powerful committee assignments and are well connected to do more for NH. We need to let them know what is needed for our localities and regions, so ring their bell...Senator Gregg at (603) 225-7115; Senator Smith at 1-800-922-2230; Congressman Bass at (603) 226-0249; and Congressman Sununu at (603) 641-9536.

It is a pleasure to serve you. Please contact my office for a listing of toll free 800 numbers and a copy of the newly printed NH Constitution. Always know that I am ready to assist you, your town and region.

Raymond S. Burton

338 River Road
Bath, NH 03740
603-747-3662
e-mail: ray.burton4@gte.net

State House – Room 207
107 N. Main Street
Concord, NH 03301
603-271-3632
e-mail: rburton@gov.state.nh.us

UNH COOPERATIVE EXTENSION-GRAFTON COUNTY

Annual Report

UNH Cooperative Extension provides New Hampshire citizens with research-based education and information enhancing their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources and improve the economy.

Funded through the Federal, State and County Governments, UNH Cooperative Extension provides education and research for local residents. Educational programs are designed to respond to the local needs of citizens through direction and support of an elected volunteer advisory council.

Education Programs focus on:

Dairy and Pasture Management	Forestry & Wildlife Resources
Agriculture Resources	Family & Community Development
4-H Youth Development	Water Quality
Nutrition & Food Safety	Family Life Skills for Employment

Education programs and assistance are objective, informal and practical in nature; most are at no direct cost for participants. Clients' needs are met through phone calls, letters and printed materials, hands-on workshops, on-site visits, and conferences. Media outlets help us reach one of every three residents. Our staff is able to respond quickly with needed information via electronic mail, keep up-to-date on the latest research and information, and work collaboratively with many agencies and organizations.

A professional staff of six educators works out of the Extension Office located in the Grafton County Courthouse in North Haverhill. Two additional staff members work in Plymouth and Littleton to provide educational programs for limited-resource families. Additional support is provided through trained volunteers who assist with our programs and increase our outreach capabilities.

New or enhanced efforts during FY01 (October 2000 through September 2001) include:

- Continued an after-school program in Haverhill that reached over twenty students during the 2000-2001 school year (CREEPY).
- A Goose Pond Watershed Analysis was completed for the Town of Canaan.
- Water Quality research focused on phosphorus in the soil with several research plots sited in the county.
- Sawmills received assistance from Extension's Forest Industry Specialist to maintain competitive in the marketplace.
- An Americorps Promise Fellow provided 1700 volunteer hours teaching nutrition in area schools and assisted with other programming.
- Educational efforts at Hannah House and the Wreath School focused on the needs of young parents and child nutrition.
- New colorized aerial photos allow foresters and landowners to assess the impact of damage from the 1998 Ice Storm.
- Continuing grant monies allowed us to keep the Water Quality Laboratory at Woodsville High School open and train volunteers to monitor their waterways.
- The 4-H Program continued to show a strong presence in clubs throughout the county and at the North Haverhill Fair. The Grafton 4-H Leaders Association ran

the Fifth Annual "Playing for Clover" Golf Tournament to raise money to support youth activities. Teen club members traveled to Tennessee in a week-long exchange program. 4-H Members participated in State, Regional and National events.

- A timber sale on the Grafton County Farm Tree Farm produced revenue for the farm. This forest is used as a demonstration site for professional logger and forester training programs.
- Forest Stewardship plans continue to be implemented on thousands of acres damaged by the 1998 Ice Storm, to restore habitat, recreation utility and timber productivity.
- Volunteers trained 19 youths in entrepreneurship and ran a six-week Mini-Society.
- The students at Lin-Wood Junior/Senior High School participated in the Teen Assessment Project, a 160-question survey. Presentations to school personnel and community leaders have started the process of working with the community to analyze the data and implement changes to reduce risky behavior. In the Plymouth Regional High School community 900 parents received a series of six newsletters dealing with their TAP data.
- Money Management classes were started at the Friendship House in Bethlehem and with the Academy Diversion adult program out of Woodsville. In addition, all County Head Start programs received training in nutrition and parenting.
- Sixteen adults attended LEAP classes to help make the welfare-to-work transition.
- As part of a new collaboration with AHEAD, Inc. a non-profit affordable housing agency, Extension will provide financial literacy classes for working families.

Extension Staff: Tom Buob, Agricultural Resources; Ginny DiFrancesco, Water Quality; Kathleen Jablonski, 4-H Youth Development; Michal Lunak, Dairy Specialist; Deborah Maes, Family & Community Development; Northam Parr, Forestry & Wildlife Resources; Robin Peters, Nutrition Connections; and Jacqueline Poulton, LEAP Program. During the past year, Carol Ronci provided leadership for the 4-H Youth Development Program. Educators are supported by Donna Mitton and Sharon Youngman. In December of 2001, after more than 36 years, Hazel Ames retired as 4-H Extension Secretary. Ramona Chessman has been recently hired to fill this position.

Extension Advisory Council: Chair, Lora Goss of Pike; Vice-Chair, Marty Riehs of Holderness; Secretary, Ilse Scheller of Wentworth. Members also include: Doreen Morris of Haverhill; Dave Thompson of Lincoln; Cindy Putnam of Piermont; Heidi Suscella of Rumney; Mike Dannehey of Woodsville; and Jim Kinder of Haverhill. State Representative John Cobb of Woodsville represents the County Delegation, and Ernie Towne of Haverhill represents the Grafton County Commissioners. After six years, Jil Shangraw of Lebanon has completed her service to our council. She was replaced by Susan Tomasetti of Littleton. The Advisory Council meets every other month and deals with programming issues, personnel issues and budget matters.

Extension Office Hours are Monday through Friday from 8 AM to 4 PM.

Phone: 603-787-6944 Fax: 603-787-2009 Email: ce.grafton@unh.edu

Mailing Address: 3785 DCH, Box 8, North Haverhill, NH 03774-4936

Extension programs and policies are nondiscriminatory with regard to age, color, handicap, national origin, race, religion, sex, sexual orientation and veteran's status.

Respectfully submitted, Northam D. Parr, County Office Administrator.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Annual Report 2001

Grafton County Senior Citizens Council, Inc. is a private non-profit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln and also sponsors the Retired and Senior Volunteer Program of the Upper Valley and White Mountains (RSVP). Through the centers and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult day care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2001, 17 older residents of Lyman were served by one or more of the Council's programs offered through the Littleton Area Senior Center:

- Older adults from Lyman enjoyed 86 balanced meals in the company of friends in the center's dining room.
- They received 911 hot, nourishing meals delivered to their homes by caring volunteers.
- They received assistance with problems, crises or issues of long-term care through 5 visits by a trained social worker.
- Lyman volunteers contributed 173 hours of time, energy and talent.

The cost to provide Council services for Lyman residents in 2001 was \$5,683.17.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty. They also contribute to a higher quality of life for our older friends and neighbors. In addition, community-based services offered by the Council save tax dollars over nursing home care or other long-term care options. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Lyman's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Carol W. Dustin
Executive Director

HOSPICE OF THE LITTLETON AREA

2001 Annual Report

In this, our 12th year of town funding, Hospice of the Littleton Area provided services to a total of 156 patients and families in our service area, which includes the towns of Littleton, Bath, Bethlehem, Carroll (Twin Mountain), Franconia, Sugar Hill, Easton, Lisbon, Lyman, Landaff, Monroe, Woodsville/Haverhill, Woodstock and Lincoln.

Our director, volunteer coordinator and hospice volunteers provided supportive care in patient's homes, at Littleton Regional Hospital, or in nursing homes to 104 individuals and families coping with the advanced and final stages of illness. In addition, our bereavement care program supported a total of 52 clients through mailings, phone contact, one-on-one counseling sessions, and a bi-monthly grief support group.

Hospice of the Littleton Area continues its partnership with two (2) area programs. We provide volunteer and bereavement services to the North Country Home Health Agency's Medicare Hospice Program and we offer supportive care to patients and families in the Hospice Room at Littleton Regional Hospital. In all our efforts this year, the Hospice of the Littleton Area volunteers gave over 4500 hours in services.

Our Volunteer Coordinator conducted an annual six-week, (18-hour) Hospice Volunteer Training Program for individuals interested in becoming volunteers or increasing their knowledge about hospice care. Eleven people completed our 2001 Spring Training Program. Since 1983, we have trained 258 people and currently we have 80 active volunteers available to support area residents.

Two changes occurred within our program this year. First, the administration of the three cancer support groups (breast, prostate and cancer) was turned over to each respective group. They continue to meet monthly at the same time and place. In addition, the administration of the Ray of Hope Van service to Dartmouth was transferred to the North Country Transportation group of Tri-County CAP and that service continues Monday through Friday from Littleton Hospital.

There is *No Charge* to patients or families for the services of Hospice of the Littleton Area, which was founded in 1983. This service is made possible through the generous support provided by the towns that we serve. Without the support of town funding we would be unable to continue to provide services to the many patients and families we serve.

Your support of Hospice of the Littleton Area is greatly appreciated as we continue to provide care to residents of area communities.

Respectfully submitted,

Martha A. Hill
Executive Director

NORTH COUNTRY HOME HEALTH AGENCY, INC.

Report of 2001 Services

Home care is critical to serving the growing health care need of this country. It provides care for the sick, disabled, and dying in their own home where they can be provided the highest quality of life, the greatest amount of freedom possible, and the highest degree of human dignity. These people include seniors who need help to stay in their own homes, adults who are caring for aging relatives, young people with chronic illness and people of all ages who are discharged from the hospital following stays that are still becoming shorter and shorter.

North Country Home Health and Hospice Agency staff assists people who are recuperating from surgery, individuals coping with chronic illnesses, and families and community members caring for loved ones and friends. Expensive hospital stays are reduced, moves to nursing homes are eliminated or delayed, and families are supported through the competent and comprehensive care provided by North Country Home Health and Hospice Agency staff.

North Country Home Health and Hospice Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health benefits. Because of your generosity and support, North Country Health and Hospice continues its 30-year tradition of responding to the home health and hospice needs of North Country residents.

As we struggle to deal with the difficult and time consuming issues facing home care today, the staff of North Country Health and Hospice Agency wants to thank you for your continued support so vital to helping people in your town be assured of continuing quality medical care at home.

Explanation of Services:

Skilled Services – shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

Supportive Care Services – home health aides, homemakers, and companions ensure ill and disabled persons can live in healthy households, have clean clothes, nutritious meals, and help with their activities of daily living.

Hospice Care – a holistic, family supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

Services provided to the Town of Lyman in 2001 include:

Type of Care	# of Visits
Nursing	87
Physical/Occupational/Speech Therapy	53
Medical Social Service	24
Home Health Aide/Homemaker/Companion	<u>197</u>
Total	361

Respectfully submitted,
Gail Jurasek, Executive Director

LYMAN DOG POLICY

(Adopted by the Board of Selectpersons 1-11-99)

As required by RSA 466:1, all dogs are to be licensed by April 30th of each year. A current rabies vaccination certificate must be presented at time of licensing. If requesting the reduced fee for a neutered animal, verification of neutering/spaying is required. The month of May is a grace period. However, any owner of a dog not licensed by June 1st, under RSA 466:13, is required to pay civil forfeiture to the Town of Lyman within 96 hours of the date and time notice is given. Any person who fails to pay the forfeiture within the allotted amount of time will be issued a summons to District Court. At the time that the forfeiture is paid, the dog owner will also be required to obtain a license for the dog(s). Pursuant to RSA 466:1 and RSA 466:4, a current rabies vaccination, and if requesting the lower neutered license fee, either spaying or neutering certificate is required. Owner is responsible for maintaining these documents in his/her possession. There is a \$1/month late charge after June 1st as well as the forfeiture fee. All costs and fees for certified mailing will be paid by the fined dog owner.

RSA 31:II (a)-(g) defines dogs that are a menace, a nuisance or vicious.

Lyman does have a leash law. The Town of Lyman at a "special election" held on November 4, 1980, adopted RSA 466:30-a, "Dog Control Law." "Notwithstanding any other provisions of this chapter, it shall be unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such. For the purpose of this section, 'accompanied' means that the owner or custodian must be able to see or hear, or both, or have reasonable knowledge of where the dog is hunting, herding, or training. Nothing herein shall mean that the dog must be within sight at all times. In this section, 'at large' means off the premises of the owner or keeper and not under control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian."

All complaints related to animals must be submitted in writing, signed and dated, to the Board of Selectpersons. Upon submission of such complaint, the Board will contact the animal control officer as required.

Lyman Board of Selectpersons

Policy adopted 1-31-99

RSA's are available for reference at the Town office.

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2001**

Date Of Birth	Name Of Child	Name Of Father & Mother's Name
January 28, 2001	Marshall John McCullough	Daniel McCullough Heather McCullough
February 3, 2001	Robert Edward Santy	Edward Santy Jennifer Santy
March 1, 2001	Gillian Montgomery Haile	Nick Haile Christine Haile
August 1, 2001	James Thomas Barnes	Scott Barnes Kristie Barnes
October 29, 2001	Destiny Norma Robinson	William Robinson Phyllis Chayer

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2001**

Date Of Marriage	Name and Surname Of Groom & Bride	Residence of Each At Time Of Marriage
April 16, 2001	Frank Stockley Bethany A. Bowman	Lyman, NH Lyman, NH
June 2, 2001	Bradley R. Santy II Kerri Varrecchione	Lyman, NH Lyman, NH
June 9, 2001	Rodney C. Mitton Beverly J. Nichols	Lyman, NH Lyman, NH
July 14, 2001	Theodore G. Willey Becky A. Uran	Lyman, NH Lyman, NH
July 21, 2001	Alan C. Tobin Christine A. Williams	Blackrock, Unknown Lyman, NH
September 3, 2001	Raymond R. Cloutier Sarah E. Mike	Lyman, NH Lyman, NH
September 8, 2001	Daniel M. Simpson Stacey N. Johnson	Lyman, NH Lyman, NH
November 17, 2001	James D. Ames Sandra J. Beshara	Lyman, NH Lyman, NH

**DEATHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2001**

Date Of Death	Name & Surname Of Deceased	Name & Surname Of Father	Maiden Name Of Mother
Feb. 12, 2001	Annette F. Parent	Irving Peacock	Emily Florence
Feb. 18, 2001	Cora E. Harvey	Moses Sherman	Mercy Atkinson
May 4, 2001	Ellen R. Harvey	Edward Harvey	Cora Sherman
May 24, 2001	Laurence E. Southworth	Edmund Southworth	Pauline Jewel
June 13, 2001	Jon D. Meachen	Stanley Meachen	Esther Danekind
Dec. 6, 2001	Jennette M. Melchin	Charles Gregor	Jennette McFarlan

YOUR GOVERNMENT OFFICIALS

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Concord Office: 125 North Main Street, Concord, NH 03301
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Littleton Office: 76 Main Street, Suite 2C, Littleton, NH 03561
Phone: 603-444-1271 Fax: 603-444-5343

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NH Senate District 2
Legislative Office Room 5, State House
Concord, NH 03301 Phone: 603-271-2675
Home: P.O. Box 112, Bristol, NH 03222
Phone: 603-744-2139

State Representative: Gene Marshall
876 Crestview Drive, P.O. Box 83, Lisbon, NH 03585
Phone: 603-838-5148
e-mail: gmarshall@together.net

Executive Councilor: Raymond Burton
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Phone: 603-747-3662
e-mail: ray.burton4@gte.net

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